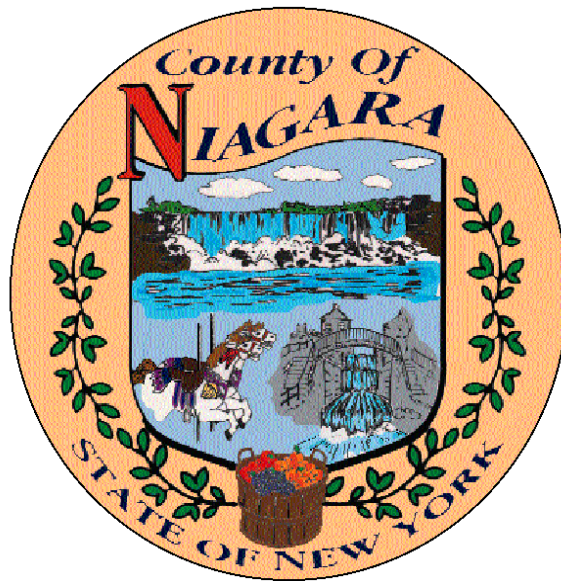


2016 - 2017 NIAGARA COUNTY REAL PROPERTY TAX STATISTICS REPORT

*John E. Shoemaker, Director
Department of Real Property Tax*



*Wm. Keith McNall, Chairman
Niagara County Legislature*

**Prepared by the Real Property Tax Services Department
59 Park Ave., Philo Brooks Building
Lockport, New York 14094
(716) 439-7077
www.niagaracounty.com/realproperty**



JOHN E. SHOEMAKER, DIRECTOR
(716) 439-7077

NIAGARA COUNTY

DEPARTMENT OF REAL PROPERTY TAX SERVICES
59 PARK AVE., PHILO BROOKS BUILDING
LOCKPORT, NEW YORK 14094 - 2740

April 18, 2017

Honorable Wm. Keith McNall, Chairman
Niagara County Legislature
Court House
Lockport, New York 14094

Dear Mr. McNall:

In accordance with Section 1532 of the New York State Real Property Tax Law, I am herewith submitting the 2016-2017 Niagara County Report on Real Property Taxation.

I have provided, to the Clerk of the Legislature, enough copies for each legislator to receive the report. If additional copies should be required, please feel free to contact my office. This report is also available on the Niagara County website in the Real Property Tax Services Department link.

The report is intended to be used as a reference guide to the users of real property tax levy information. Actual tax rates for the applicable year, as well as the components used in the development of such tax rates, are illustrated for each of the taxing jurisdictions within the County of Niagara.

If there should be any questions about the information contained herein, please feel free to contact the Real Property Tax Office at 716-439-7077.

Respectfully submitted,

John E. Shoemaker, Director
Real Property Tax Services

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SECTION I

ADMINISTRATION DATA

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NIAGARA COUNTY LEGISLATURE

2017

| LEGISLATIVE DISTRICT | NAME | PHONE | ADDRESS | CITY | ZIP CODE |
|---------------------------------|-------------------------|--------------|------------------------|---------------|---------------------|
| FIRST | Clyde L. Burmaster | 791-3111 | 2512 Parker Rd. | Ransomville | 14131 |
| SECOND | Rebecca J. Wydysh | 510.3678 | 360 S. 3rd Street | Lewiston | 14092 |
| THIRD | Mark J. Grozio | 283-8033 | 640 73rd St. | Niagara Falls | 14304 |
| FOURTH | Owen T. Steed | 990-6518 | 2907 Aaron Griffin Way | Niagara Falls | 14305 |
| FIFTH | Jason A. Zona | 524-2248 | 431 Vanderbilt Ave. | Niagara Falls | 14305 |
| SIXTH | Dennis F. Virtuoso | 284-1582 | 2703 Independence Ave. | Niagara Falls | 14301 |
| SEVENTH | Kathryn L. Lance | 696-0583 | 2985 Krueger Road | No. Tonawanda | 14120 |
| EIGHTH | Richard L. Andres | 629-3993 | 448 Goundry Street | No. Tonawanda | 14120 |
| NINTH | Randy R Bradt | 912-9769 | 403 Deerfield Dr. | No. Tonawanda | 14120 |
| TENTH | David E. Godfrey | 751-9606 | 4821 Lake Rd | Burt | 14028 |
| ELEVENTH | Anthony J. Nemi | 434-0133 | 67 S. New York St. | Lockport | 14094 |
| TWELFTH | William J. Collins, Sr. | 434-7512 | 5913 Beattie Avenue | Lockport | 14094 |
| THIRTEENTH | Wm. Keith McNall | 434-8070 | 739 Willow St. | Lockport | 14094 |
| FOURTEENTH | John Syracuse | 778-5064 | 6091 Condren Rd. | Newfane | 14108 |
| FIFTEENTH | Michael A. Hill | 735-3259 | 3464 Stone Rd. | Middleport | 14105 |

Wm Keith McNall, Chairman
Clyde L. Burmaster, Vice Chairman
Randy R. Bradt, Majority Leader
Dennis F. Virtuoso, Minority Leader
Mary Jo Tamburlin, Clerk

Niagara County Legislature
175 Hawley St., Lockport, N.Y. 14094
(716) 439-7000

The County of Niagara

Department of Real Property Tax Services


... “promoting equity and uniformity”

The Niagara County Office of Real Property Tax Services has established this booklet for use by county administration, local government and the general public. It is a compilation of data that is used in determining and apportioning real property taxes. Included herein is historical data, current county, town and school rates, tax levy information, statistical data, contact information and more.

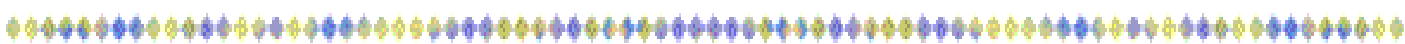
The goal of the Office of Real Property is to provide services for assessors and local government to achieve and maintain equitable assessments. Our professional goal is to create and preserve tax equity within and between all municipalities. The Niagara County Office of Real Property, through its Director and staff, takes great pride in the service we provide to all of Niagara County.

Director, John E. Shoemaker
John.Shoemaker@niagaracounty.com

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| | | |
|------------------|---------------------------------|--|
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| Lisa Glena - | Real Property Information Clerk | Lisa.Glena@niagaracounty.com |
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Real Property Website www.niagaracounty.com/realproperty

Municipality Contacts

| <u>Municipality</u> | <u>Assessors</u> | <u>Supervisors & Mayors</u> | <u>Clerks</u> | <u>Tax Collectors</u> | <u>Village Tax Collectors</u> |
|---|--|---|---|--|---|
| Cambria Town website: http://www.townofcambria.com/ Tax bills: http://egov.basny.com/cambria/ | Debra Littere 4160 Upper Mountain Road Sanborn, NY 14132-9416 Phone: 433-8161 ext. 122 Fax: 433-7164 dlittere@townofcambria.com | Wright H. Ellis 4160 Upper Mountain Road Sanborn, NY 14132-9416 Phone: 433-8523 Fax: 433-7164 supervisor@townofcambria.com | Tamara J. Cooper 4160 Upper Mountain Road Sanborn, NY 14132-9416 Phone: 433-7664 Fax: 433-7164 townclerk@townofcambria.com | Debra A. Littere 4160 Upper Mountain Road Sanborn, NY 14132-9416 Phone: 433-8161 ext. 118 Fax: 433-7164 dlittere@townofcambria.com | |
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| Municipality Contacts | | | | | |
|--|---|--|--|--|--|
| Municipality | Assessors | Supervisors & Mayors | Clerks | Tax Collectors | Village Tax Collectors |
| Royalton Town website: http://townofroyalton.org/content Tax bills: http://egov.basny.com/royalton/ | Michael Hartman 5316 Royalton Center Road Middleport, NY 14105 Phone: 772-7826, Ext. 6 Fax: 772-2748 Trassess@rochester.rr.com | Jennifer Bieber 5316 Royalton Center Road Middleport, NY 14105 Phone: 772-7531, Ext. 14 Fax: 772-2748 trsUPER@rochester.rr.com | Marie L. Little 5316 Royalton Center Road Middleport, NY 14105 Phone: 772-2431, Ext. 10 Fax: 772-2748 trclerk1@rochester.rr.com | Debra Milliman 5316 Royalton Center Road Middleport, NY 14105 Phone: 772-2431, Ext. 21 Fax: 772-2748 trtax@rochester.rr.com | Middleport: Rebecca Schweigert 24 Main St., PO Box 186 Middleport, NY 14105 Phone: 735-3303 Fax: 735-3432 ClerkTreasurer@villageofmiddleport.org |
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| NYS Tax Rebate | Phone: 518-453-8146 | | | | |

School District Contacts

| <u>School District</u> | <u>School District Business Managers</u> | <u>School Tax Collectors</u> |
|---|--|---|
| Akron Central School District http://www.akronschoools.org/ | Cynthia M. Tretter 47 Bloomingdale Ave. Akron NY 14001 Phone: 542-5020 Ext. 5015 Fax: 542-5018 ctretter@akronschoools.org | Dawn Izydorczak PO Box 227 5 Clarence Center Rd Akron NY 14001 Phone: 542-4573 Fax: 542-3702 dizydorczak@townofnewstead.com |
| Barker Central School District http://www.barkercsd.net/ | Carol Heiligenthaler 1628 Quaker Rd. Barker NY 14012 Phone: 795-9111 Ext. 3190 Fax: 795-3283 cheil@barkerschoools.org | Janice Stoll c/o Barker CSD 1628 Quaker Rd. Barker NY 14012 Phone: 795-9111 Ext. 3191 Fax: 795-3283 jistoll@barkercsd.net |
| Lewiston Porter Central School District http://www.lew-port.com/Page/1 | Patricia Grupka, Asst. Superint. 4061 Creek Rd. Youngstown, NY 14174 Phone: 286-7241 Fax: 754-2755 PGrupka@lew-port.com | Melanie Hendee 4061 Creek Rd. Youngstown, NY 14174 Phone: 286-7243 Fax: 286-7877 MHendee@lew-port.com |
| Medina Central School Distict http://www.medinacsd.org/ | William Lang (interim) Board of Education, One Mustang Dr. Medina, NY 14103-1845 Phone: 585-798-2701, Option: 6, 2, 1 Fax: 585-798-3108 wlang@medinacsd.org | Joyce Wright Board of Education, One Mustang Dr. Medina, NY 14103-1845 Phone: 585-798-2701, Option: 6, 2, 5 Fax: 585-798-5676 jwright@medinacsd.org |
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| Niagara-Wheatfield Central School District http://www.nwcsd.k12.ny.us/ | Allison Davis 6700 Schultz St. Niagara Falls, NY 14304 Phone: 215-3022 Fax: 215-3030 adavis@nwcsd.org | Rebecca Ashby c/o Niagara Wheatfield CSD 6700 Schultz St. Niagara Falls, NY 14304 Phone: 215-3019 Fax: 215-3030 rashby@nwcsd.org rvertino@nwcsd.org |
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| Starpoint Central School District http://www.starpointcsd.org/ | Jonathan Andrews 4363 Mapleton Road Lockport, NY 14094 Phone: 210-2349 Fax: 210-2358 JAndrews@starpointcsd.org | Mary Hillery c/o Starpoint Central 4363 Mapleton Road Lockport, NY 14094 Phone: 210-2313 Fax: 210-2358 MHillery@starpointcsd.org |
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School District Contacts

| School District | School District Business Managers | School Tax Collectors |
|---|--|--|
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| Niagara Falls School District Website: http://www.nfschools.net/ | Joseph Giarrizzo 630 66th Street - Board of Education Niagara Falls, NY 14304 Phone: 286-4242 Fax: 286-4248 jgiarrizzo@nfschools.net | Susan O'Donnell Billings & Collections, Room 109 City Hall, 745 Main Street Niagara Falls, NY 14302 Phone: 286-4365 Fax: 286-4354 susan.odonnell@niagarafallsny.gov |
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STAR Program

Phone: 518-457-8146

Taxpayer Website: <https://www.tax.ny.gov/pit/property/star/default.htm>

Real Property Tax Administrative Dates

| | All Towns | City of Niagara Falls | City of N. Tonawanda | City of Lockport |
|--------------------------|------------------|--------------------------|-------------------------|---------------------|
| TAX LEVY DATES: | | | | |
| Niagara County | January 1 | February 15 | February 1 | March 1 |
| Town\City\Spec. Dist. | January 1 | Jan. & May | April 1 | January 1 |
| School Districts | September 1 | July (3rd wk) | September 1 | September 1 |
| Villages | June 1 | | | |
| ASSESSMENT DATES: | | | | |
| Valuation date: | July 1 | July 1 | July 1 | May 1 |
| Taxable Status date: | March 1 | March 1 | March 1 | May 1 |
| Tentative roll: | May 1 | May 1 | May 1 | June 1 |
| Grievance day: | 4th Tues. in May | May | 4th Tues. in May | 3rd Tues in June |
| Final roll: | July 1 | July 1 | July 1 | July 1 |
| FISCAL YEAR: | | | | |
| | Jan. to Dec. | Jan. to Dec. | Jan. to Dec. | Jan. to Dec. |

FISCAL YEAR

| | |
|------------------|--------------------------|
| School Districts | July 1 to June 30 |
| Niagara County | January 1 to December 31 |
| Villages | June 1 to May 31 |

CITY OF LOCKPORT TAX COLLECTION DATES

| | | |
|----------------------------|-----------------------------|--|
| <u>CITY TAX</u> | <u>January</u> | or 30 days from bill date, tax due without penalty |
| | <u>February</u> | Tax plus 3% penalty |
| | <u>March</u> | Tax plus 5% penalty |
| | <u>April</u> | Tax plus 6% penalty |
| | <u>May 1st</u> | Tax plus 6% penalty, Plus 6% per annum. |
| <u>COUNTY TAX</u> | <u>March</u> | Tax due without penalty |
| | <u>April</u> | Tax plus 3% penalty |
| | <u>May</u> | Tax plus 5% penalty |
| | <u>June 15th</u> | Unpaid taxes are returned to Niagara County Treasurer for Collection. |
| | | |
| <u>SCHOOL TAX -</u> | <u>September</u> | Tax due without penalty |
| | <u>October</u> | Tax plus 2% penalty |
| | <u>November</u> | After completion of collection by school collectors- uncollected taxes are returned to the City – original amount plus 2% penalty, plus ½% per month, plus 5%. |
| | | |

CITY OF NIAGARA FALLS TAX COLLECTION DATES

| | | | |
|----------------------------|------------------------------------|---|--|
| <u>CITY TAX</u> | - | Payable in two installments | |
| 1st - | <u>January</u> | Tax due without penalty | |
| | <u>February</u> | Tax plus 2% penalty | |
| | <u>March</u> | Tax plus 5% penalty | |
| | <u>April 1st</u> | Tax plus 5% penalty, | |
| | | Plus 1% per month until paid | |
| 2nd - | <u>May</u> | Tax due without penalty | |
| | <u>June</u> | Tax plus 2% penalty | |
| | <u>July</u> | Tax plus 5% penalty | |
| | <u>August 1st</u> | Tax plus 5% penalty | |
| | | Plus 1% per month until paid | |
| <u>COUNTY TAX -</u> | <u>February 15-March 15</u> | Taxes due without penalty | |
| | <u>March 16</u> | Tax plus 2% penalty | |
| | <u>April 16</u> | Tax plus 5% penalty | |
| | <u>May 1st</u> | Returned to Niagara County Treasurer | |
| <u>SCHOOL TAX -</u> | Payable in two installments | | |
| 1st - | <u>August</u> | Taxes due without penalty | |
| | <u>September</u> | Tax plus 2% penalty | |
| | <u>October</u> | Tax plus 3% penalty | |
| 2nd - | <u>November</u> | Tax due without penalty | |
| | <u>December</u> | Tax plus 2% penalty | |
| | <u>January</u> | Tax plus 3% penalty | |
| | <u>February 1st</u> | Unpaid school taxes are returned to the City of Niagara Falls on February 1 st for collection. | |

CITY OF NORTH TONAWANDA

TAX COLLECTION DATES

CITY TAX -

| | |
|------------------|-------------------------|
| <u>April</u> | Tax due without penalty |
| <u>May</u> | Tax plus 2% penalty |
| <u>June</u> | Tax plus 4% penalty |
| <u>July</u> | Tax plus 6% penalty |
| <u>August</u> | Tax plus 7% penalty |
| <u>September</u> | Tax plus 8% penalty |
| <u>October</u> | Tax plus 9% penalty |
| <u>November</u> | Tax plus 10% penalty |
| <u>December</u> | Tax plus 11% penalty |

Additional 10% penalty per year, thereafter

COUNTY TAX

| | |
|----------------------------|---|
| <u>February</u> | Taxes due without penalty |
| <u>March</u> | Tax plus 2% penalty |
| <u>April</u> | Tax plus 4% penalty |
| <u>May</u> | Tax plus 6% penalty |
| <u>June 1st</u> | Unpays returned to Niagara County Treasurer for collection |

SCHOOL TAX

| | |
|--------------------------------|--|
| <u>September</u> | Taxes due without penalty |
| <u>October</u> | Tax plus 2% penalty |
| <u>November 1st</u> | 5% penalty on the sum of the original tax, 2% penalty imposed in October, plus 1/2% interest per month thereafter. |

TOWN TAX COLLECTION DATES

| | | |
|--------------------------|------------------|--|
| <u>COUNTY TAX</u> | <u>January</u> | Taxes due without penalty |
| | <u>February</u> | Tax plus 1% penalty |
| | <u>March</u> | Tax plus 2% penalty |
| | <u>April 1st</u> | Returned to Niagara County Treasurer for collection. |

| | | |
|--------------------------|------------------|--|
| <u>SCHOOL TAX</u> | <u>September</u> | 30 days of collection – taxes are due without penalty |
| | <u>October</u> | The next 30 days of collection – tax plus 2% penalty |
| | <u>November</u> | After completion of collection by school collectors - uncollected taxes (original amount plus 3% penalty) plus 7% penalty -relevy on county tax bill in January. |

VILLAGE TAX COLLECTION DATES

| | | |
|---------------------------|----------------------------------|---|
| <u>VILLAGE TAX</u> | <u>June thru July 1</u> | Tax due without penalty |
| | <u>After July 1st</u> | Tax due plus 5% penalty 1% penalty imposed each month thereafter thru October 31. |
| | <u>November</u> | Returned to County Treasurer for collection with additional 3% penalty imposed. |
| | <u>December</u> | tax plus 7% relevied. |

No payments are accepted by the

County Treasurer in December

US Census Bureau - 2010 Census

People QuickFacts

| | Niagara County | New York |
|--|----------------|------------|
| Population, 2010 | 216,469 | 19,378,102 |
| Population, percent change, 2000 to 2010 | -1.50% | 2.10% |
| Population, 2000 | 219,846 | 18,976,457 |
| Persons under 5 years, percent, 2010 | 5.30% | 6.00% |
| Persons under 18 years, percent, 2010 | 21.50% | 22.30% |
| Persons 65 years and over, percent, 2010 | 15.90% | 13.50% |
| Female persons, percent, 2010 | 51.50% | 51.60% |
| White persons, percent, 2010 (a) | 88.50% | 65.70% |
| Black persons, percent, 2010 (a) | 6.90% | 15.90% |
| American Indian and Alaska Native persons, percent, 2010 (a) | 1.10% | 0.60% |
| Asian persons, percent, 2010 (a) | 0.80% | 7.30% |
| Persons reporting two or more races, percent, 2010 | 2.20% | 3.00% |
| Persons of Hispanic or Latino origin, percent, 2010 (b) | 2.20% | 17.60% |
| White persons not Hispanic, percent, 2010 | 87.30% | 58.30% |
| Living in same house 1 year & over, 2006-2010 | 89.00% | 88.30% |
| Foreign born persons, percent, 2006-2010 | 3.90% | 21.70% |
| Language other than English spoken at home, pct age 5+, 2006-2010 | 6.00% | 29.20% |
| High school graduates, percent of persons age 25+, 2006-2010 | 88.40% | 84.40% |
| Bachelor's degree or higher, pct of persons age 25+, 2006-2010 | 19.60% | 32.10% |
| Veterans, 2006-2010 | 19,705 | 1,025,496 |
| Housing units, 2010 | 99,120 | 8,108,103 |
| Homeownership rate, 2006-2010 | 70.90% | 55.20% |
| Housing units in multi-unit structures, percent, 2006-2010 | 27.60% | 50.60% |
| Median value of owner-occupied housing units, 2006-2010 | \$97,600 | \$303,900 |
| Households, 2006-2010 | 88,152 | 7,205,740 |
| Persons per household, 2006-2010 | 2.4 | 2.59 |
| Per capita money income in past 12 months (2010 dollars) 2006-2010 | \$24,224 | \$30,948 |
| Median household income 2006-2010 | \$45,964 | \$55,603 |
| Persons below poverty level, percent, 2006-2010 | 12.80% | 14.20% |

Business QuickFacts

| | Niagara County | New York |
|---|----------------|-----------|
| Private nonfarm establishments, 2009 | 4,467 | 515,819 |
| Private nonfarm employment, 2009 | 57,730 | 7,332,392 |
| Private nonfarm employment, percent change 2000-2009 | -11.40% | -0.30% |
| Nonemployer establishments, 2009 | 9,157 | 1,489,207 |
| Total number of firms, 2007 | 12,552 | 1,956,733 |
| Black-owned firms, percent, 2007 | S | 10.40% |
| American Indian- and Alaska Native-owned firms, percent, 2007 | 1.30% | 0.70% |
| Asian-owned firms, percent, 2007 | 1.50% | 10.10% |
| Hispanic-owned firms, percent, 2007 | S | 9.90% |
| Women-owned firms, percent, 2007 | 27.80% | 30.40% |

Geography QuickFacts

| | Niagara County | New York |
|---------------------------------|----------------|-----------|
| Land area in square miles, 2010 | 522.36 | 47,126.40 |
| Persons per square mile, 2010 | 414.4 | 411.2 |

KEY

(a) Includes persons reporting only one race.

(b) Hispanics may be of any race, so also are included in applicable race categories.

S: Suppressed; does not meet publication standards

Source: US Census Bureau State & County QuickFacts

NIAGARA COUNTY OWNED PROPERTY

2016

| MUNICIPALITY | DIST. | SBL | ADDRESS | DESCRIPTION | TAV |
|---------------|--------|-----------------|------------------------------|---------------------------------------|--------------|
| C. Lockport | 0 | 94.20-2-2 | 250 Plank Rd. | Reconstr. of Stone Rd. - 5.50 Ac | \$27,500 |
| C. Lockport | 0 | 95.13-1-2 | 1078 Old Niagara Rd. | 5.0 Ac | \$120,100 |
| C. Lockport | 0 | 108.16-1-51 | 225 S. Niagara St. | Highway Garage - 10.97 Ac | \$1,335,600 |
| C. Lockport | 0 | 109.06-1-8 | 300 Mill St. | Flintkote Property | \$13,300 |
| C. Lockport | 0 | 109.13-3-5 | 50 Main St. | Former Marine Midland Bank Bldg. | \$422,000 |
| C. Lockport | 0 | 109.13-4-46 | 59 Park Ave. | Brooks Bldg. - 132'x240' | \$469,900 |
| C. Lockport | 0 | 109.13-4-47 | 175 Hawley Sy | Court House 2.80 Ac | \$1,602,500 |
| C. Lockport | 0 | 109.13-4-76 | 155 Niagara St. 1.20 Ac | Civil Def. Bldg. (now Public Defend.) | \$264,300 |
| C. Lockport | 0 | 109.13-4-77 | 169 Niagara St. 42'x169' | Mental Health Daycare Center | \$59,100 |
| C. Lockport | 0 | 109.13-4-78 | 171 Niagara St. 48.5'x165' | Mental Health Daycare Center | \$55,700 |
| C. Lockport | 0 | 109.14-4-13 | 20 East Ave. | Social Services Bldg - Lockport | \$1,641,700 |
| C. Lockport | 0 | 109.16-1-1 | 360 Davison Rd. | NC Golf Course - 41.0 Ac | \$1,218,000 |
| C. Lockport | 0 | 109.55-2-3 | 111 Main St. | 652- Govt Bldg. | \$1,449,100 |
| C. Lockport | REFUSE | 122.07-1-7 | 656 West Ave. | 28.78 Ac | \$148,900 |
| Niagara Falls | 0 | 130.15-1-1 | 1746 James Ave. | Fire Tower - 2.50 Ac | \$38,100 |
| Niagara Falls | 0 | 144.18-1-7.1 | 11th St. | Trott Triangle -1.20 Ac | \$24,000 |
| Niagara Falls | 0 | 144.18-1-7.2 | 1000 11th St. | 404.49' x 104.82' | \$39,500 |
| Niagara Falls | 0 | 144.71-3-1.2 | 1001 11th St. | Trott Bldg. - 2.80 Ac | \$3,025,900 |
| Niagara Falls | 0 | 144.71-3-2 | 1151 Ashland Ave. | for Trott Bldg. - 54'x120' | \$2,300 |
| Niagara Falls | 0 | 144.77-1-53 | 314 Cedar Ave | 40' x 130' | \$2,300 |
| Niagara Falls | 0 | 144.77-1-54 | 310 Cedar Ave | 40' x 130' | \$2,300 |
| Niagara Falls | 0 | 144.77-1-55 | 306 Cedar Ave | 40' x 130' | \$2,300 |
| Niagara Falls | 0 | 144.77-1-56 | 302 Cedar Ave | 40' x 130' | \$400 |
| Niagara Falls | 0 | 144.77-2-1 | 775 3rd St. | Court House 330'x132' | \$1,125,000 |
| Niagara Falls | 0 | 145.05-1-8 | Porter Rd. - 2.97 Ac | settling pond for Gill Creek | \$60,000 |
| Niagara Falls | 0 | 158.12-1-2.12 | First St. | NF Culinary Institute | \$5,248,532 |
| Niagara Falls | 0 | 159.12-1-2.1 | 245 30th St. - 2.70 Ac | Olin Bldg. - Cerebral Palsy leases | \$163,400 |
| Niagara Falls | 0 | 159.39-1-5 | 301 30th St. | Human Resource Bldg. 3.34 Ac | \$1,208,800 |
| N. Tonawanda | REFUSE | 175.07-1-3 | 652 Witmer Rd. | 19.90 Ac - landfill/waste | \$44,400 |
| N. Tonawanda | REFUSE | 175.07-1-41.2 | 542 Witmer Rd. | 0.83 Ac - landfill/waste | \$800 |
| N. Tonawanda | REFUSE | 175.07-1-42.2 | 572 Witmer Rd. | 212.85'x80' - landfill/waste | \$400 |
| N. Tonawanda | REFUSE | 175.11-1-2 | 380 Witmer Rd. | 43.40 Ac - landfill/waste | \$105,600 |
| N. Tonawanda | REFUSE | 175.15-1-1.2 | 280 Witmer Rd. | 126.09'x90' - landfill/waste | \$300 |
| N. Tonawanda | REFUSE | 175.15-1-3 | 264 Witmer Rd. | 3.90 Ac - landfill/waste | \$6,700 |
| N. Tonawanda | REFUSE | 175.15-1-68 | 22 Boston Ave. | 190'x412.13' - landfill/waste | \$1,800 |
| N. Tonawanda | REFUSE | 175.15-1-69 | 42 Warner Ave. | 100'x515' - landfill/waste | \$1,100 |
| N. Tonawanda | REFUSE | 175.15-1-70 | 48 Warner Ave. | 50'x100' - landfill/waste | \$900 |
| N. Tonawanda | REFUSE | 175.15-1-71.11 | 81 Warner Ave. | 2.80 Ac - landfill/waste | \$2,800 |
| N. Tonawanda | REFUSE | 175.15-1-80 | 40 Warner Ave. | 1.06 Ac - landfill/waste | \$1,100 |
| N. Tonawanda | REFUSE | 175.15-1-7.2 | 254 Warner Ave. | 42.05'x90' - landfill/waste | \$100 |
| Cambria | WATER | 106.00-1-73 | Upper Mountain Rd. | 40' x 40' | \$300 |
| Cambria | 0 | 107.00-2-32 | Lockport Junction Rd. | 61.10 Ac. - "future DPW site" | \$103,600 |
| Cambria | 0 | 107.04-1-20 | 4955 Upper Mountain Rd. | 100' x 505' | \$40,700 |
| Cambria | 0 | 119.00-1-50.1 | 3111 Saunders Settlement Rd. | NCCC - 272.60 Ac | \$63,966,800 |
| Lewiston | 0 | 104.00-1-1 | Lower Mountain Rd. | Bonds Lake - 551.80 Ac | \$1,075,000 |
| Lewiston | 0 | 116.05-1-23./CT | Moyer Rd. | .06 Ac. - Cell Tower | \$215,000 |
| T. Lockport | 0 | 95.04-1-3 | 4491 Lake Ave. | Fire Training Tower 2.3 Ac | \$7,500 |
| T. Lockport | 0 | 108.00-1-5 | 5526 Niagara St. Ext. | NC Jail - 37.60 Ac | \$11,727,800 |
| T. Lockport | 0 | 108.00-1-5./CT | 5526 Niagara St. Ext. | Cell Tower @ Jail | \$250,000 |
| T. Lockport | 0 | 108.00-1-29 | 5465 Upper Mountain Rd. | Mt. View Offices - 13.30 Ac | \$970,000 |
| T. Lockport | 0 | 108.00-1-57 | 5574 Niagara St. Ext. | Public Safety Bldg. (2003)- 13.20 Ac. | \$580,000 |
| T. Lockport | 0 | 110.00-1-12 | 1010 Chestnut Ridge Rd. | 5.70 Ac (old RR ROW) | \$4,600 |
| T. Lockport | 0 | 110.00-1-30.1 | Day Road | NC Golf Course Add. 59.40 Ac | \$180,000 |

Town of Lockport-Continued to next page

NIAGARA COUNTY OWNED PROPERTY

2016

| MUNICIPALITY | DIST. | SBL | ADDRESS | DESCRIPTION | TAV |
|---|--------|------------------|--------------------------------|--------------------------------|--------------|
| Town of Lockport-Continued from previous page. | | | | | |
| T. Lockport | | 110.00-1-31.1 | Day Road | NC Golf Course 205.0 Ac | \$640,000 |
| T. Lockport | | 110.00-1-32 | 1050 Davison Rd. | NC Golf Course Add.- 17.10 Ac | \$8,600 |
| T. Lockport | | 110.00-1-33.1 | 4901 Davison Rd. | NC Infirmary - 26.70 Ac | \$845,500 |
| T. Lockport | WATER | 110.00-1-37 | 7152 Chestnut Ridge Rd. | 20' x 657' | \$2,300 |
| T. Lockport | REFUSE | 122.00-1-92 | 5400 Wm. Gregory Hwy. | 13.70 Ac | \$138,500 |
| T. Lockport | WATER | 124.01-1-39 | 5450 Ernest Rd. | Office Bldg. - 1.90 Ac | \$253,000 |
| T. Lockport | WATER | 138.09-1-13 | 6150 Robinson Rd. | Water Tower - 1.50 Ac. | \$590,000 |
| T. Lockport | | 138.09-1-15 | 6140 S. Transit Rd. | 40' x 259.48 | \$10,100 |
| T. Lockport | WATER | 800.00-1-1.1 | 5450 Ernest Rd. | waterline | \$100 |
| T. Lockport | WATER | 800.00-1-1.2 | 5451 Ernest Rd. | waterline | \$100 |
| T. Lockport | WATER | 800.00-1-1.3 | 5452 Ernest Rd. | waterline | \$100 |
| Newfane | | 14.00-3-1 | Lake Rd. | Krull Park - 81.70 Ac | \$356,500 |
| Newfane | | 14.00-3-2 | E. Lake Rd. | Krull Park - 133.3 Ac | \$203,700 |
| Newfane | | 14.12-1-12 | Lockport St. | Krull Park Addition 5.40 Ac | \$34,900 |
| Newfane | | 26.00-1-105 | Drake Settlement | 2.40 Ac. - prop. Re-alignmt. | \$3,700 |
| Newfane | | 15.00-1-23.12/CT | 1961 Transit Rd. | 911 Cell Tower & Structure | \$184,000 |
| Pendleton | SEWER | 137.00-2-45.2 | E. Canal Rd. | 1.00 Ac | \$22,000 |
| Pendleton | SEWER | 166.02-1-38 | Tonawanda Creek Rd | 30' x 85' | \$5,100 |
| Pendleton | | 177.00-3-79 | 4070 Tona. Creek Rd. - 27.10 A | owned by NYS -leased by NC | \$581,700 |
| Royalton | | 84.00-3-14 | Telegraph Rd. | East Canal Marina 25.2 Ac | \$35,800 |
| Royalton | | 97.00-2-38 | Gasport Rd. | Royalton Revine Park 145.80 Ac | \$130,800 |
| Royalton | | 97.16-1-74 | Main St. 129.33'x201.35' | Royalton Revine Park | \$11,700 |
| Royalton | WATER | 98.00-1-43 | Rochester Rd. | 1.10 Ac | \$12,700 |
| Wheatfield | WATER | 134.04-1-65 | 6420 Shawnee Rd. | 3.80 Ac | \$950,000 |
| Wheatfield | SEWER | 135.03-3-7 | Mapleton Rd. | 1.90 Ac | \$16,300 |
| Wheatfield | | 147.15-1-26 | Cayuga St. | 4.00 Ac | \$48,800 |
| Wheatfield | WATER | 161.00-1-19 | Williams Rd. | 1.33 Ac | \$70,400 |
| Wheatfield | SEWER | 161.00-1-26 | River Rd. | 72.50 Ac | \$39,375,000 |
| Wheatfield | SEWER | 161.00-1-26./CT | River Rd. | 70'x70' | \$50,000 |
| Wheatfield | SEWER | 161.00-1-26./CT1 | River Rd. | Antenna on above Tower | \$20,000 |
| Wheatfield | WATER | 161.00-1-6 | 7227 Williams Rd. | 15.20 Ac. | \$13,580,000 |
| Wheatfield | | 162.00-2-11.1 | Niagara Falls Blvd. | Oppenheim Park 67.60 Ac | \$203,600 |
| Wheatfield | | 162.00-2-4 | Niagara Falls Blvd. | Oppenheim Park Add. - 24.80 Ac | \$36,000 |
| Wheatfield | SEWER | 163.00-2-2.12 | Shawnee Rd. | 70'x70' | \$7,000 |
| Wheatfield | WATER | 174.07-3-12 | River Rd. | 1.00 Ac | \$149,400 |
| Wheatfield | SEWER | 174.08-1-28.1 | River Rd. | 125'x173.41' | \$10,300 |
| Wheatfield | SEWER | 174.08-1-29 | River Rd. | 275'x173.41' | \$18,800 |
| Wheatfield | SEWER | 174.08-1-30 | York Rd. | 178'x121' | \$14,500 |
| Wheatfield | SEWER | 174.08-1-32 | Willow Lane (along river) | 1.00 Ac | \$55,000 |
| Wheatfield | | 175.00-1-1.12 | River Rd - ROW | 8.50 Ac - Landfill | \$8,500 |
| Wheatfield | SEWER | 175.00-1-10.12 | River Rd. | 7.20 Ac | \$20,000 |
| Wheatfield | REFUSE | 175.00-1-14.1 | River Rd. | 10.80 Ac | \$15,000 |
| Wheatfield | SEWER | 177.01-1-1.2 | Shawnee Rd. | 300'x207.70'x362.54' | \$20,600 |
| Wheatfield | SEWER | 177.01-1-15 | Townline Rd. | 110'x217' | \$66,000 |
| Wilson | | 65.00-2-30.2 | 3749 Beebe Rd. | 20'x1023' | \$900 |

SECTION II

TAX RATE INFORMATION

AGGREGATE RATES BY MUNICIPALITY

TAX RATE DATA

SCHOOL RATES

PAGES 14 - 34

2016-2017 TAX RATES BY MUNICIPALITY

PER \$1,000 ASSESSED VALUATION

| MUNICIPALITY | COUNTY RATE | TOWN/CITY RATE | VILLAGE RATE | SCHOOL RATE | AGGREGATE RATE* |
|-----------------------------|-------------|----------------|--------------|-------------|--------------------|
| CAMBRIA 292000 | \$8.247180 | \$2.068833 | | | |
| IN CITY LKPT SD** | | | | \$27.567940 | \$37.883953 |
| IN NEWFANE SD | | | | \$27.528083 | \$37.844096 |
| IN NIAG-WHFD SD H | | | | \$18.413225 | \$28.729238 |
| IN NIAG-WHFD SD NH | | | | \$24.487921 | \$34.803934 |
| IN STARPOINT SD | | | | \$22.698474 | \$33.014487 |
| IN WILSON SD | | | | \$24.852455 | \$35.168468 |
| HARTLAND 292289 | \$7.892246 | \$2.478563 | | | |
| IN BARKER SD | | | | \$16.288044 | \$26.658853 |
| IN MEDINA SD** | | | | \$23.760445 | \$34.131254 |
| IN ROY-HART SD** | | | | \$22.908261 | \$33.279070 |
| V. MIDDLEPORT 292289 | \$7.892246 | \$2.478591 | \$10.019996 | | |
| IN ROY-HART SD** | | | | \$22.908261 | \$43.299094 |
| LEWISTON 292489 | \$10.380799 | \$1.361132 | | | |
| IN LEW-PORT SD | | | | \$24.933505 | \$36.675436 |
| IN NIAG-WHFD SD H | | | | \$23.334252 | \$35.076183 |
| IN NIAG-WHFD SD NH | | | | \$31.050104 | \$42.792035 |
| V. LEWISTON 292401 | \$10.380799 | \$0.644221 | \$7.380000 | | |
| IN LEW-PORT SD | | | | \$24.933505 | \$43.338525 |
| TOWN LOCKPORT 292600 | \$7.486098 | \$0.000000 | | | |
| IN AKRON SD | | | | \$18.168198 | \$25.654296 |
| IN CITY LKPT SD** | | | | \$24.677406 | \$32.163504 |
| IN NEWFANE SD | | | | \$24.775275 | \$32.261373 |
| IN ROY-HART SD** | | | | \$22.450096 | \$29.936194 |
| IN STARPOINT SD | | | | \$20.428627 | \$27.914725 |
| NEWFANE 292800 | \$8.506801 | \$0.000000 | | | |
| IN BARKER SD | | | | \$17.934827 | \$26.441628 |
| IN NEWFANE SD | | | | \$27.837387 | \$36.344188 |
| IN WILSON SD | | | | \$29.147379 | \$37.654180 |
| NIAGARA 293000 | \$13.246660 | | | | |
| IN NIAG-WHFD SD H | | \$1.494686 | | \$29.734998 | \$44.476344 |
| IN NIAG-WHFD SD NH | | \$3.460019 | | \$39.776904 | \$56.483583 |

Note: *Aggregate rate does not include special benefit rates

**Library tax included in rate

2016-2017 TAX RATES BY MUNICIPALITY

PER \$1,000 ASSESSED VALUATION

| MUNICIPALITY | COUNTY RATE | TOWN/CITY RATE | VILLAGE RATE | SCHOOL RATE | AGGREGATE RATE |
|---|-------------|----------------|--------------------------------|-------------|--------------------|
| PENDLETON 293200 | \$8.397982 | \$0.439727 | | | \$0.000000 |
| IN CITY LKPT SD** | | | | \$27.962792 | \$36.800501 |
| IN STARPOINT SD | | | | \$23.214348 | \$32.052057 |
| PORTER 293489 | \$9.070576 | \$1.908155 | | | \$0.000000 |
| IN LEW-PORT SD | | | | \$21.588988 | \$32.567719 |
| IN WILSON SD | | | | \$27.277085 | \$38.255816 |
| V. YOUNGSTOWN 293401 | \$9.070576 | \$1.908150 | \$6.961553 | | |
| IN LEW-PORT SD | | | | \$21.588988 | \$39.529266 |
| ROYALTON 293689 | \$7.916277 | \$3.632270 | | | |
| IN AKRON SD | | | | \$18.538977 | \$30.087524 |
| IN ROY-HART SD** | | | | \$22.908261 | \$34.456808 |
| IN STARPOINT SD | | | | \$20.845537 | \$32.394084 |
| V. MIDDLEPORT 293601 | \$7.916277 | \$1.909250 | \$10.019996 | | |
| IN ROY-HART SD** | | | | \$22.908261 | \$42.753783 |
| SOMERSET 293889 | \$8.409575 | \$0.797281 | | | |
| IN BARKER SD | | | | \$17.540839 | \$26.747695 |
| V. BARKER 293801 | \$8.409575 | \$0.797283 | \$7.300000 | | |
| IN BARKER SD | | | | \$17.540839 | \$34.047697 |
| WHEATFIELD 294000 | \$11.692714 | \$0.000000 | | | |
| IN NIAG-WHFD SD H | | | | \$26.032785 | \$37.725499 |
| IN NIAG-WHFD SD NH | | | | \$35.517537 | \$47.210251 |
| IN STARPOINT SD | | | | \$32.426391 | \$44.119105 |
| WILSON 294289 | \$8.807120 | \$3.105003 | | | |
| IN NEWFANE SD | | | | \$29.147379 | \$41.059502 |
| IN WILSON SD | | | | \$26.314364 | \$38.226487 |
| V. WILSON 294289 | \$8.807120 | \$3.105002 | \$6.919689 | | |
| IN WILSON SD | | | | \$26.314364 | \$45.146175 |
| CITY LOCKPORT 290900 | \$8.284422 | \$17.420595 | | | |
| IN CITY LKPT SD** | | | | \$26.920771 | \$52.625788 |
| CITY NIAGARA FALLS | \$8.939390 | | | | |
| IN NIA FALLS SD H | \$0.000000 | \$17.568122 | | \$19.424945 | \$45.932456 |
| IN NIA FALLS SD NH | \$0.000000 | \$33.810371 | | \$19.424945 | \$62.174706 |
| CITY NO.TONAWANDA | \$8.704907 | \$13.282729 | | | |
| IN NO. TONAWANDA SD** | | | | \$23.361964 | \$45.349600 |
| Note: Aggregate rate does not include special benefit rates | | | **Library tax included in rate | | |

| CAMBRIA 292000 TAX LEVY 2017 | AD VAL RATE | UNIT RATE | UNIT | AD VAL. TAXABLE | UNITS TAXABLE | AD VAL TAX LEVY | UNITS TAX LEVY | TOTAL LEVY |
|-------------------------------------|----------------|--------------|------|--------------------|----------------------------------|--------------------|--------------------|-----------------------|
| County Services | \$8.247180 | | | | | \$2,958,492 | | \$2,958,492.00 |
| NYS Medicaid | \$0.000000 | | | | | | | \$0.00 |
| Total County - Cambria | \$8.247180 | | | \$358,727,705 | | \$2,958,492 | | \$2,958,492.00 |
| Other expenses due County | | | | | | | | \$0.00 |
| WD 203 County water | \$0.648832 | | c | \$484,092,719 | | \$314,095 | | \$314,095.00 |
| Erroneous assmts included in spec d | | | | | | | | \$0.00 |
| Unpaid school taxes | | | | | | | | \$368,546.00 |
| Omitted,formerly exempt, (Ag Pymt) | | | | | | | | \$5,318.00 |
| | | | | | | | | |
| PAY COUNTY TREASURER | | | | | | | | \$3,646,451.00 |
| Cambria Highway Tax | \$2.068833 | | | \$358,770,335 | | \$742,236 | | \$743,614.00 |
| WD 201 Cambria water 1 | | | c | | | | | \$0.00 |
| WD 202 Cambria water 2 | \$1.029268 | | c | \$484,092,719 | | \$498,261 | | \$498,261.48 |
| FP 201 Cambria fire protection | \$1.325068 | | | \$384,093,444 | | \$508,950 | | \$508,950.00 |
| RD 201 Refuse | | 159.000000 | m | | 2,195.00 | | \$349,005 | \$349,005.00 |
| DR 201 Drainage | \$0.097692 | | m | \$383,900,019 | | \$37,504 | | \$37,504.00 |
| SD 202 Sewer IND CAP | \$0.400044 | | c | \$283,536,581 | | \$113,427 | | \$113,427.00 |
| SD 203 Sewer AVL CAP | \$0.640003 | 152.500629 | c PU | \$130,619,600 | 795.00 | \$83,597 | \$121,238 | \$204,835.00 |
| Town charges | | | | | | | | \$357.00 |
| Omitted Taxes | | | | | | | | |
| Unpaid refuse | | | | | | | | \$0.00 |
| Unpaid water | | | | | | | | \$31,789.00 |
| Unpaid sewer | | | | | | | | \$1,705.00 |
| | | | | | | | | |
| PAY TOWN SUPERVISOR | | | | | | | | \$2,489,447.48 |
| | | | | | CAMBRIA TOWN BUDGET TOTAL | | \$2,455,596 | |
| CAMBRIA TOTAL ALL | | | | | | | \$0 | \$6,135,898.48 |
| | | | | | | | | |

| =HARTLAND 292289/292201 = TAX LEVY 2017 | AD VAL RATE | UNIT RATE | UNIT | AD VAL. TAXABLE | UNITS TAXABLE | AD VAL TAX LEVY | UNITS TAX LEVY | TOTAL LEVY |
|--|----------------|--------------|------|--------------------|------------------|--------------------|-------------------|-----------------------|
| County Services - Hartland/TOV | \$7.892246 | | | | | \$1,338,601 | | \$1,338,600.83 |
| NYS Medicaid - Hartland/TOV | \$0.000000 | | | | | \$0 | | \$0.00 |
| County Tax Rate - Hartland/TOV | \$7.892246 | | | \$169,609,608 | | \$1,338,601 | | \$1,338,600.83 |
| County Services-Village/Mdlpt. | \$7.892246 | | | | | \$41,636 | | \$41,636.17 |
| NYS Medicaid - Village/Mdlpt. | \$0.000000 | | | | | \$0 | | \$0.00 |
| County Tax Rate - Middleport/H | \$7.892246 | | | \$5,275,579 | | \$41,636 | | \$41,636.17 |
| "Total" County - Hartland | \$0.000000 | | | \$174,885,187 | | \$1,380,237 | | \$1,380,237.00 |
| Other expenses due County | | | | | | \$0 | | \$0.00 |
| WD 223 County water | \$0.595865 | | c | \$193,698,259 | | \$115,418 | | \$115,418.00 |
| RD291 County Refuse | \$0.070779 | | | \$191,059,059 | | \$13,523 | | \$13,523.00 |
| Erroneous assmts included in spec distr | | | | | | \$0 | | \$182.00 |
| Unpaid School Taxes | | | | | | \$0 | | \$233,290.00 |
| Unpaid Village Taxes | | | | | | \$0 | | \$3,141.00 |
| Omitted taxes & formerly exempt | | | | | | \$0 | | \$767.00 |
| PAY COUNTY TREASURER | | | | | | | | \$1,746,558.00 |
| Hartland Town Tax | \$2.478563 | | | \$169,804,051 | | \$420,870 | | \$421,097.00 |
| Hartland Town Tax - Village | \$2.478591 | | | \$5,275,579 | | \$13,076 | | \$13,083.00 |
| Total | | | | \$175,079,630 | | \$433,946 | | \$0.00 |
| FD 221 Fire Protection | \$1.220001 | | | \$185,537,625 | | \$226,356 | | \$226,356.00 |
| WD 221 Water #1 | \$2.269442 | | c | \$178,963,800 | | \$406,148 | | \$406,148.76 |
| WD 222 Water #2 | \$0.110047 | | c | \$8,832,625 | | \$972 | | \$972.00 |
| RD 221 Refuse | \$0.000000 | 178.119658 | m PU | | 1,521.00 | \$0 | \$270,920 | \$270,738.00 |
| Town charges | | | | | | \$0 | | \$0.00 |
| Unpaid water | | | | | | \$0 | | \$26,214.00 |
| Unpaid refuse | | | | | | \$0 | | \$0.00 |
| PAY TOWN SUPERVISOR | | | | | | | | \$1,364,608.76 |
| HARTLAND TOWN BUDGET TOTAL | | | | | | \$1,338,395 | | |
| HARTLAND TOTAL ALL | | | | | | | \$1 | \$3,111,166.76 |

| =LEWISTON 292489/292401= TAX LEVY 2017 | AD VAL RATE | UNIT RATE | UNIT | AD VAL. TAXABLE | UNITS TAXABLE | AD VAL TAX LEVY | UNITS TAX LEVY | TOTAL LEVY |
|---|----------------|--------------|-------|----------------------------|------------------|--------------------|-------------------|------------------------|
| County Services - Lewiston/TOV | \$10.380799 | | | | | \$7,149,221 | | \$7,149,221.11 |
| NYS Medicaid - Lewiston/TOV | \$0.000000 | | | | | \$0 | | \$0.00 |
| County Tax Rate - Lewiston/TOV | \$10.380799 | | | \$688,696,603 | | \$7,149,221 | | \$7,149,221.11 |
| County Services-Village/Lewist. | \$10.380799 | | | | | \$1,537,089 | | \$1,537,088.89 |
| NYS Medicaid - Village/Lewist. | \$0.000000 | | | | | \$0 | | \$0.00 |
| County Tax Rate - Vlg. Lewiston | \$10.380799 | | | \$148,070,381 | | \$1,537,089 | | \$1,537,088.89 |
| "Total" County - Lewiston | | | | \$836,766,984 | | \$8,686,310 | | \$8,686,310.00 |
| Other expenses due County | | | | | | \$0 | | \$0.00 |
| WD 259 County water | \$0.822463 | | c | \$932,947,268 | | \$767,315 | | \$767,315.00 |
| RD 291 County Refuse | \$0.097693 | | | \$853,101,182 | | \$83,342 | | \$83,342.00 |
| Erroneous assmts included in spec | | | | | | | | \$383.00 |
| Unpaid village taxes | | | | | | | | \$27,397.00 |
| Unpaid school taxes | | | | | | | | \$692,263.00 |
| Omitted taxes & formerly exempt | | | | | | | | \$17,029.00 |
| County sewer | | | | | | | | |
| CS 240 Capital | \$0.316359 | \$10.030000 | PU | \$142,151,670 | 1,272.00 | \$44,971 | \$12,753 | \$57,724.00 |
| CS 241 Prim Units | | \$182.440000 | PU | | 587.00 | | \$107,095 | \$107,095.00 |
| CS 241 Secondary Units | | \$15.640000 | SU | | 590.00 | | \$9,227 | \$9,227.00 |
| CS 242 Secondary Units | | \$15.640000 | SU | | 672.00 | | \$10,509 | \$10,509.00 |
| PAY COUNTY TREASURER | | | | | | | | \$10,458,594.00 |
| Lewiston town tax | \$1.361132 | | | \$696,877,132 | | | | \$948,542.00 |
| Lewiston town tax village | \$0.644221 | | | \$149,802,672 | | | | \$96,506.00 |
| Total Lewiston town tax | | | | \$846,679,804 | | \$1,045,048 | | |
| FP 241 Fire | \$1.841771 | | | \$716,972,909 | | \$1,320,500 | | \$1,320,117.00 |
| GS 241 Gas Light - Lewist. Hghts. | | \$275.000000 | | | 40.00 | | \$11,000 | \$11,000.00 |
| SD245 South Sewer | \$2.795664 | | c | \$84,568,448 | | \$236,425 | | \$236,425.00 |
| SD246 South Sewer Non User | | \$8.000000 | c fee | | 604.00 | \$0 | \$4,832 | \$4,832.00 |
| SD 243 Master Sewer | \$0.101102 | \$35.900071 | c,mPU | \$668,025,384 | 4,213.00 | \$67,539 | \$151,247 | \$218,790.99 |
| SD 248 " | | | c | \$0 | | | | \$0.00 |
| Total Master sewer | | | | | | | | |
| RD 241 Refuse | | \$76.759358 | PU | | 4,675.00 | | \$358,850 | \$358,850.00 |
| WD240 Water | \$0.616705 | | c | \$924,267,378 | | \$570,000 | | \$570,000.00 |
| Town Charges | | | | | | | | \$8,502.00 |
| Unpaid water | | | | | | | | \$94,454.59 |
| Unpaid Sewer | | | | | | | | \$89,354.00 |
| PAY TOWN SUPERVISOR | | | | | | | | \$4,022,873.58 |
| | | | | LEWISTON TOWN BUDGET TOTAL | | \$3,772,063 | | |
| LEWISTON TOTAL ALL | | | | | | \$5 | | \$14,481,467.58 |

| =LOCKPORT 292600= TAX LEVY 2017 | AD VAL RATE | UNIT RATE | UNIT | AD VAL. TAXABLE | UNITS TAXABLE | AD VAL TAX LEVY | UNITS TAX LEVY | TOTAL LEVY |
|------------------------------------|----------------|--------------|------|----------------------------|------------------|--------------------|-------------------|-----------------|
| County Services | \$7.486098 | | | | | \$8,148,820 | | \$8,148,820.00 |
| NYS Medicaid | \$0.000000 | | | | | \$0 | | \$0.00 |
| Total County - Lockport (Town) | \$7.486098 | | c | \$1,088,526,974 | | \$8,148,820 | | \$8,148,820.00 |
| | | | | | | | | |
| Other expenses due County | | | | | | \$0 | | \$0.00 |
| WD 263 County water | \$0.583949 | | | \$1,250,435,266 | | \$730,190 | | \$730,190.00 |
| RD 291 County Refuse | \$0.069362 | | | \$1,198,849,761 | | \$83,155 | | \$83,155.00 |
| Unpaid school taxes | | | | | | | | \$942,062.00 |
| Erroneous assmts included in spec | | | | | | | | \$0.00 |
| Omitted taxes & formerly exempt | | | | | | | | \$18,550.00 |
| PAY COUNTY TREASURER | | | | | | | | \$9,922,777.00 |
| | | | | | | | | |
| WD 261 Water 1 - Capital | \$0.758312 | | c | \$1,166,434,071 | | \$884,521 | | \$884,507.89 |
| WD 261 Water 1 - O&M | \$0.315216 | | m | \$1,118,304,066 | | \$352,507 | | \$352,507.00 |
| WD262 Water #2 | \$0.100003 | | c | \$81,927,395 | | \$8,193 | | \$8,193.00 |
| Total water | | | | | | | | \$0.00 |
| | | | | | | | | \$0.00 |
| FP 261 Fire Protection | \$0.803133 | | | \$1,201,357,091 | | \$964,850 | | \$964,850.00 |
| | | | | | | | | \$0.00 |
| SD 261 Sewer #3A - Capital | \$1.258705 | | c | \$921,636,731 | | \$1,160,069 | | \$1,160,069.00 |
| SD 261 " " Maintenance | \$1.809566 | | m | \$880,234,976 | | \$1,592,843 | | \$1,592,843.00 |
| SD 262 Sewer #3B " | \$0.149999 | | c | \$298,301,535 | | \$44,745 | | \$44,745.00 |
| Total Sewer | | | | | | | | \$0.00 |
| | | | | | | | | \$0.00 |
| SD 264 Carlisle Sewer-Capital | \$2.218816 | | c | \$21,559,700 | | \$47,837 | | \$47,837.00 |
| SD 264 Carlisle Sewer-O&M | \$0.941506 | | m | \$19,449,700 | | \$18,312 | | \$18,312.00 |
| SD 265 Lincoln sewer | \$3.068149 | | c | \$6,242,200 | | \$19,152 | | \$19,152.00 |
| RD 261 Refuse(incls Carlisle) | | \$174.121206 | mPU | | 5,712.94 | | \$994,744 | \$994,744.00 |
| | | | | | | | | \$0.00 |
| LD 261 Carlisle Light & Sdwk | \$1.436110 | | m | \$19,518,000 | | \$28,030 | | \$28,030.00 |
| LD 262 Rapids light | | \$43.859649 | | | 57.00 | | \$2,500 | \$2,500.00 |
| Town Charge | | | | | | | | \$1,500.00 |
| Unpaid water | | | | | | | | \$102,821.00 |
| Unpaid sewer | | | | | | | | \$67,782.00 |
| Unpaid refuse | | | | | | | | \$798.00 |
| | | | | | | | | \$0.00 |
| PAY TOWN SUPERVISOR | | | | | | | | \$6,291,190.89 |
| | | | | LOCKPORT TOWN BUDGET TOTAL | | | \$6,118,290 | |
| LOCKPORT TOTAL ALL | | | | | | | (\$13) | \$16,213,967.89 |

| =NEWFANE 292800= TAX LEVY 2017 | AD VAL RATE | UNIT RATE | UNIT | AD VAL. TAXABLE | UNITS TAXABLE | AD VAL TAX LEVY | UNITS TAX LEVY | TOTAL LEVY |
|-----------------------------------|----------------|--------------|------|---------------------------|------------------|--------------------|-------------------|----------------|
| | | | | | | | | |
| County Services | \$8.506801 | | | | | \$3,386,854 | | \$3,386,854.00 |
| NYS Medicaid | \$0.000000 | | | | | \$0 | | \$0.00 |
| Total County - Newfane | \$8.506801 | | | \$398,134,875 | | \$3,386,854 | | \$3,386,854.00 |
| | | | | | | | | |
| Other expenses due County | | | | | | \$0 | | \$0.00 |
| WD 283 County Water | \$0.656122 | | c | \$466,397,819 | | \$306,014 | | \$306,014.00 |
| | | | | | | | | |
| Unpaid School tax | | | | | | | | \$639,531.00 |
| Erroneous assmts included in Spec | | | | | | | | \$0.00 |
| Omitted Tax & FE | | | | | | | | \$3,368.00 |
| | | | | | | | | |
| PAY COUNTY TREASURER | | | | | | | | \$4,160,261.00 |
| | | | | | | | | |
| FP281 Fire Protection | \$1.570001 | | | \$420,760,955 | | \$660,595 | | \$660,595.00 |
| LD 281 Light | \$0.157601 | | | \$406,856,608 | | \$64,121 | | \$64,121.00 |
| RD 281 Refuse | | 160.000000 | | | 4,007.00 | | \$641,120 | \$641,122.00 |
| WD 281 Water District # 4 | | | c | | | | | \$0.00 |
| Water District #4 | | | m | | | | | \$0.00 |
| WD 282 Water District #4a | | | c | | | | | \$0.00 |
| WD 284 Water District #1"UNITS" | | 30.000000 | cPU | | 3,723.00 | | \$111,690 | \$111,690.00 |
| WD 284 Fee per parcel | | 10.000000 | FEE | | 4,368.00 | | \$43,680 | \$43,680.00 |
| WD 285 Water District "Mobiles" | | 35.000000 | PU | | 449.00 | | \$15,715 | \$15,715.00 |
| | | | | | | | | \$0.00 |
| | | | | | | | | |
| NEWFANE TOWN SEWER | | | | | | | | \$0.00 |
| SS 281 UN&FEE | | 205.849840 | m PU | | 2,963.50 | | \$610,036 | \$610,036.00 |
| SS 281 FEE PER PARCEL | | 5.000000 | FEE | | 2,137.00 | | \$10,685 | \$10,685.00 |
| SS 282(1)1-100' | | 0.080000 | c PU | | 259,864.02 | | \$20,789 | \$20,789.00 |
| SS 282(2) 101- 300' | | 0.060003 | c PU | | 144,925.49 | | \$8,696 | \$8,696.00 |
| SS 282(3) > 300' | | 0.049998 | c PU | | 104,003.72 | | \$5,200 | \$5,200.00 |
| | | | | | | | | |
| Unpaid Water | | | | | | | | \$105,492.00 |
| Unpaid Sewer | | | | | | | | \$101,483.00 |
| Town Charges | | | | | | | | \$0.00 |
| Omitted Taxes | | | | | | | | \$0.00 |
| | | | | | | | | |
| PAY TOWN SUPERVISOR | | | | | | | | \$2,399,304.00 |
| | | | | NEWFANE TOWN BUDGET TOTAL | | | \$2,192,329 | |
| NEWFANE TOTAL ALL | | | | | | | \$2 | \$6,735,071.00 |

| =NIAGARA 293000 = TAX LEVY 2017 | AD VAL RATE | UNIT RATE | | AD VAL. TAXABLE | UNITS TAXABLE | AD VAL TAX LEVY | UNITS TAX LEVY | TOTAL LEVY |
|------------------------------------|-------------------|------------------|--------------|---------------------------|-----------------------|--------------------|-------------------|----------------|
| | | | | | | | | |
| County Services | \$13.246660 | | | | | \$3,516,280 | | \$3,516,280.00 |
| NYS Medicaid | \$0.000000 | | | | | \$0 | | \$0.00 |
| Total County - Town of Niagara | \$13.246660 | | | \$265,446,537 | | \$3,516,280 | | \$3,516,280.00 |
| | | | | | | | | |
| Other expenses due County | | | | | | \$0 | | \$0.00 |
| WD 302 COUNTY WTR | \$1.042764 | | c | \$328,823,116 | | \$342,885 | | \$342,885.00 |
| RD 291 County Refuse | | | | | | \$0 | | \$0.00 |
| UNPD SCH TAX | | | | | | | | \$546,106.00 |
| Erroneous assmts included in Spec | | | | | | | | \$192.00 |
| Omitted Tax & FE | | | | | | | | \$9,068.00 |
| | | | | | | | | |
| PAY COUNTY TREASURER | | | | | | | | \$4,414,531.00 |
| | | | | | | | | |
| | HOMESTEAD RATE | N HOMSTD RATE | UNIT RATE | HOMESTEAD TAXABLE | NON HMSTD. TAXABLE | HOMESTEAD LEVY | NON HMSTD LEVY | TOTAL LEVY |
| NIAGARA TOWN HIGHWAY TAX | \$1.494686 | 3.460019 | 0.000000 | \$156,680,937 | 111,961,560.00 | \$234,189 | \$387,389 | \$622,641.00 |
| DR 301 WI EST DRAIN | n/a | n/a | 0.000000 | (secnd.units c) | 849,420.00 | | | |
| RD 302 WI EST ROAD | n/a | n/a | 0.000000 | (secnd.units c) | 1,062,864.00 | | | \$0.00 |
| SD 310 WI EST SEWER | n/a | n/a | 0.000000 | (secnd.units c) | 932,184.00 | | | |
| WD 303 WI EST WATER | n/a | n/a | 0.000000 | (secnd.units c) | 932,184.00 | | | |
| | | | | | | | | |
| LD 301 NIAG LIGHT | \$0.178791 | 0.353145 | m | \$164,170,060 | 157,614,856.00 | \$29,352 | \$55,661 | \$85,000.00 |
| WD 301 NIAG WTR | \$0.251743 | 0.477475 | c | \$164,421,760 | 165,304,856.00 | \$41,392 | \$78,929 | \$120,299.95 |
| FD 301 NIAGARA FIRE | \$0.881532 | 1.929786 | 0 | \$164,170,060 | 157,614,856.00 | \$144,721 | \$304,163 | \$448,800.00 |
| SD 301 NIAG SEW | \$2.168156 | 2.168156 | c | \$163,239,760 | 157,783,686.00 | \$353,929 | \$342,100 | \$695,956.00 |
| RD 301 REFUSE | \$0.000000 | 0.000000 | m | \$164,170,060 | 150,556,815.00 | \$0 | \$0 | \$0.00 |
| FO315 FOM Pump Station | | | MT | | | | | \$122,579.55 |
| SD307 Wildwood Sewer | | | 0 | Pre Calculated | | | | \$0.00 |
| WD307 Wildwood Water | | | 0 | Pre Calculated | | | | \$0.00 |
| UNPAID WTR | | | 0 | | | | | \$74,009.00 |
| UNPAID SEWER | | | 0 | | | | | \$103,719.00 |
| TOWN CHARGE | | | 0 | | | | | \$14,700.00 |
| | | | | | | | | |
| PAY TOWN SUPERVISOR | | | | | | | | \$2,287,704.50 |
| | | | | NIAGARA TOWN BUDGET TOTAL | | \$2,095,277 | | |
| NIAGARA TOTAL ALL | | | | | | | \$1 | \$6,702,235.50 |
| | | | | | | | | |

| =Pendleton 293200 = TAX LEVY 2017 | AD VAL RATE | UNIT RATE | | AD VAL. TAXABLE | UNITS TAXABLE | AD VAL TAX LEVY | UNITS TAX LEVY | TOTAL LEVY |
|--------------------------------------|----------------|--------------|-------|--------------------|------------------|--------------------|-------------------|-----------------------|
| County Services | \$8.397982 | | | | | \$4,175,330 | | \$4,175,330.00 |
| NYS Medicaid | \$0.000000 | | | | | \$0 | | \$0.00 |
| Total County - Pendleton | \$8.397982 | | | \$497,182,513 | | \$4,175,330 | | \$4,175,330.00 |
| Other expenses due County | | | | | | \$0 | | \$0.00 |
| WD 324 County Water | \$0.663579 | | c | \$553,174,908 | | \$367,075 | | \$367,075.00 |
| RD 291 County Refuse | \$0.078820 | | | \$520,794,791 | | \$41,049 | | \$41,049.00 |
| CS320 County Sew Cap | \$0.255245 | 10.030000 | PU | \$553,345,741 | 3,281.00 | \$141,239 | \$32,896 | \$174,135.00 |
| CS 321 " User | | 182.440000 | PU | | 1,659.00 | | \$302,675 | \$302,675.00 |
| CS 321 S.U. | | 15.640000 | SU | | 1,868.00 | | \$29,213 | \$29,213.00 |
| CS 322 S.U. Non User | | 15.640000 | SU | | 1,408.00 | | \$22,019 | \$22,019.00 |
| Unpaid School taxes | | | | | | | | \$393,878.00 |
| Erroneous assmts included in Spec | | | | | | | | \$0.00 |
| Omitted tax & F.Exempt | | | | | | | | \$5,532.00 |
| Pay County Treasurer | | | | | | | | \$5,510,906.00 |
| Pendleton Highway Tax | \$0.439727 | | | \$503,259,714 | | \$221,297 | | \$221,434.00 |
| FD 321 Pendl fire | \$0.964701 | | | \$516,810,769 | | \$498,568 | | \$498,568.00 |
| WD 321 WTR #1) | \$0.084001 | | c | \$516,579,867 | | \$43,393 | | \$43,409.03 |
| " " | \$0.195000 | | m | \$484,805,567 | | \$94,537 | | \$94,537.00 |
| WD 322 " #2 | \$0.049987 | | c | \$31,567,998 | | \$1,578 | | \$1,578.00 |
| RD 321 Refuse | | 163.000000 | m PU | | 2,494.00 | | \$406,522 | \$406,522.00 |
| Sewer #1 | | | | | | | | |
| SS320 Swr-1-gpu UNITS | | 0.000000 | c PU | | 812.22 | | \$0 | \$0.00 |
| SS321 Se 1 im cap/lat FEE | | 3.500485 | c FEE | | 1,031.00 | | \$3,609 | \$3,609.00 |
| SS321 Se 1 im cap/lat <200' UNITS | | 0.192004 | c PU | | 122,533.92 | | \$23,527 | \$23,527.00 |
| SS322 Se 1 im cap/lat >200' UNITS | | 0.062988 | c PU | | 26,052.45 | | \$1,641 | \$1,641.00 |
| SS323 Pen se potential FEE | | 3.500000 | c FEE | | 566.00 | | \$1,981 | \$1,981.00 |
| Sewer #2 | | | | | | | | |
| SS326 Swr-2-gpu UNITS | | 0.000000 | o | | 0.00 | | \$0 | \$0.00 |
| SS327 Se 2 im cap/lat FEE | | 0.000000 | c PU | | 28.00 | | \$0 | \$0.00 |
| SS327 Se 1 im cap/lat <200' UNITS | | 3.500000 | c FEE | | 50.00 | | \$175 | \$175.00 |
| SS328 Se 1 im cap/lat >200' UNITS | | 0.192988 | c PU | | 6,974.54 | | \$1,346 | \$1,346.00 |
| Sewer #3 | | | | | | | | |
| SS331 Swr-3-gpu UNITS | | 0.000000 | c PU | | 8.00 | | \$0 | \$0.00 |
| SS332 Se 3 im cap/lat FEE | | 3.500000 | c FEE | | 8.00 | | \$28 | \$28.00 |
| SS332 Se 3 im cap/lat <200' UNITS | | 0.192814 | c PU | | 835.00 | | \$161 | \$161.00 |
| Total Sewer #3 | | | | | | | | \$0.00 |
| Unpaid Sewer | | | | | | | | \$23,516.00 |
| Unpaid Refuse | | | | | | | | \$6,507.00 |
| Unpaid Water | | | | | | | | \$24,134.00 |
| Town Charge | | | | | | | | \$0.00 |
| Pay Town Supervisor | | | | | | | | \$1,352,822.03 |
| PENDLETON TOWN BUDGET TOTAL | | | | | | \$1,298,665 | | |
| Total Pendleton All | | | | | | | \$16 | \$6,863,728.03 |

| =PORTER 293489/293401 = TAX LEVY 2017 | AD VAL RATE | UNIT RATE | UNIT | AD VAL. TAXABLE | UNITS TAXABLE | AD VAL TAX LEVY | UNITS TAX LEVY | TOTAL LEVY |
|--|----------------|--------------|-------|--------------------------|------------------|--------------------|-------------------|----------------|
| County Services - Porter/TOV | \$9.070576 | | | | | \$2,655,879 | | \$2,655,879.02 |
| NYS Medicaid - Porter/TOV | \$0.000000 | | | | | \$0 | | \$0.00 |
| County Tax Rate - Porter/TOV | \$9.070576 | | | \$292,801,592 | | \$2,655,879 | | \$2,655,879.02 |
| | | | | | | \$0 | | |
| County Services-Village/Ynstwn.. | \$9.070576 | | | | | \$850,031 | | \$850,030.98 |
| NYS Medicaid - Village/Yngstn. | \$0.000000 | | | | | \$0 | | \$0.00 |
| County Tax Rate - Vlg. Youngstown | \$9.070576 | | | \$93,713,012 | | \$850,031 | | \$850,030.98 |
| "Total" County - Porter | | | | \$386,514,604 | | \$3,505,910 | | \$3,505,910.00 |
| | | | | | | | | |
| Other expenses due County | | | | | | \$0 | | \$0.00 |
| WD 344 County Water | \$0.712132 | | c | \$312,784,852 | | \$222,744 | | \$222,744.00 |
| RD 291 County Refuse | \$0.084587 | | | \$399,742,332 | | \$33,813 | | \$33,813.00 |
| Erroneous assmts included in Spec | | | | | | | | \$0.00 |
| Unpaid Village Tax | | | | | | | | \$11,548.00 |
| Unpaid School Tax | | | | | | | | \$409,786.00 |
| Ag District payment | | | | | | | | |
| Omitted Tax & FE | | | | | | | | \$3,199.00 |
| PAY COUNTY TREASURER | | | | | | | | \$3,922,146.00 |
| | | | | | | | | |
| Porter Town tax TOV | \$1.908155 | | | \$293,095,753 | | \$559,272 | | \$559,817.00 |
| Porter Town Tax Vlg. | \$1.908150 | | | \$93,832,259 | | \$179,046 | | \$179,221.00 |
| Total | | | | \$386,928,012 | | \$738,318 | | |
| | | | | | | | | |
| RD 341 Refuse | | 0.000000 | | | 1,944.00 | | | \$0.00 |
| LD 341 Ransomvl Light #1 | \$0.330267 | | | \$31,792,467 | | \$10,500 | | \$10,500.00 |
| FD 341 Yngstwm. Fire Protection | \$0.984162 | | | \$177,275,768 | | \$174,468 | | \$174,468.00 |
| FD 342 Ransomvl. Fire "District" | \$2.084646 | | | \$125,238,500 | | \$261,078 | | \$261,078.00 |
| RO 347 Mal Grov Road District. | | 300.000000 | PU | | 12.00 | | 3600 | \$3,600.00 |
| " " | | 50.000000 | SU | | 5.00 | | 250 | \$250.00 |
| SD 344 Porter Lateral | | 0.638642 | c cPU | | 10,099.55 | | 6450 | \$6,448.83 |
| " " | | 0.000000 | cSU | | 1,088.97 | | | \$0.00 |
| SD 345 Indirect Sewer | \$0.000000 | | | \$7,206,730 | | | | \$0.00 |
| SD 346 Lakeshore Sewer - Devlp'd | | 250.000000 | c PU | | 199.00 | | 49750 | \$49,750.00 |
| " " - Undev | | 50.000000 | cSU | | 48.00 | | 2400 | \$2,400.00 |
| " " - Non Benefi | | | MT | | | | | \$25.00 |
| AP 291 Agr. Dist. Payment | | | | | | | | \$0.00 |
| RD 348 Harrison Lane Imp | | | MT | | | | | \$12,125.00 |
| Town Charge | | | | | | | | \$663.00 |
| Unpaid Water | | | | | | | | \$39,435.00 |
| Unpaid Sewer | | | | | | | | \$17,096.00 |
| Unpaid Refuse | | | | | | | | \$0.00 |
| PAY TOWN SUPERVISOR | | | | | | | | \$1,316,876.83 |
| | | | | PORTER TOWN BUDGET TOTAL | | (\$1) | | |
| PORTER GRAND TOTAL | | | | | | | \$0 | \$5,503,876.83 |

| =Royalton 293689/293601 = TAX LEVY 2017 | AD VAL RATE | UNIT RATE | UNIT | AD VAL. TAXABLE | UNITS TAXABLE | AD VAL TAX LEVY | UNITS TAX LEVY | TOTAL LEVY |
|--|-------------------|--------------|------|----------------------|------------------|--------------------|-------------------|-----------------------|
| County Services - Royalton/TOV | \$7.916277 | | | | | \$2,574,927 | | \$2,574,927.13 |
| NYS Medicaid - Royalton/TOV | \$0.000000 | | | | | \$0 | | \$0.00 |
| County Tax Rate - Royalton/TOV | \$7.916277 | | | \$325,269,977 | | \$2,574,927 | | \$2,574,927.13 |
| County Services-Village/Mdlpt. | \$7.916277 | | | | | \$372,688 | | \$372,687.87 |
| NYS Medicaid - Village/Mdlpt. | \$0.000000 | | | | | \$0 | | \$0.00 |
| County Tax Rate - Vlg. Middleport | \$7.916277 | | | \$47,078,682 | | \$372,688 | | \$372,687.87 |
| "Total" County - Royalton | | | | \$372,348,659 | | \$2,947,615 | | \$2,947,615.00 |
| Other expenses due County | | | | | | \$0 | | \$0.00 |
| WD 364 County Water | \$0.595865 | | c | \$421,378,796 | | \$251,085 | | \$251,085.00 |
| RD 291 County Refuse | \$0.070779 | | | \$398,863,596 | | \$28,231 | | \$28,231.00 |
| Erroneous assmts included in Spec | | | | | | | | \$406.00 |
| Unpaid Village Taxes | | | | | | | | \$39,191.00 |
| Unpaid School Taxes | | | | | | | | \$423,363.00 |
| Omitted Tax & F.Exempt | | | | | | | | \$942.00 |
| Pay County Treasurer | | | | | | | | \$3,690,833.00 |
| Town Tax(tov) | \$3.632270 | | | \$328,557,627 | | \$1,193,410 | | \$1,193,348.00 |
| Town Tax(vlg) | \$1.909250 | | | \$47,486,190 | | \$90,663 | | \$90,705.00 |
| Total Town Tax | | | | \$376,043,817 | | | | |
| DR 361 Royalton Drainage | \$0.396050 | | m | \$348,362,318 | | \$137,969 | | \$137,957.00 |
| LD 361 Gasport Light | \$0.479566 | | m | \$33,363,484 | | \$16,000 | | \$16,000.00 |
| SD 361 Gasport Sewer O+M | \$5.176814 | | m | \$32,531,977 | | \$168,412 | | \$168,412.00 |
| SD 361 Gasport Sewer Cap | \$0.000000 | | c | \$38,754,677 | | | | \$0.00 |
| WD 367 Water Imprv - Pr Un | | 250.000000 | cPU | | 2,339.00 | | \$584,750 | \$584,751.45 |
| WD 367 Water Improv - Sec Un | | 50.000000 | cSU | | 62.00 | | \$3,100 | \$3,100.00 |
| WD 368 Water Unimproved - Pr Un | | 10.000000 | cPU | | 580.00 | | \$5,800 | \$5,800.00 |
| WD 368 Water Unimproved - Sec U | | 1.000000 | cSU | | 285.00 | | \$285 | \$285.00 |
| RD362 Refuse | | 181.750000 | m | | 2,460.00 | | \$447,105 | \$447,105.00 |
| FD 361 Fire "District" Gasport | \$1.286119 | | | \$33,766,711 | | \$43,428 | | \$43,428.00 |
| FP 361 Royalton Fire Protection | \$1.423822 | | | \$314,495,764 | | \$447,786 | | \$447,744.00 |
| PD361 Paving District | | 0.000000 | PU | \$0 | | | | \$0.00 |
| TC 291 Town Charge | | | | | | | | \$2,200.00 |
| UR 291 Unpaid Refuse | | | | | | | | \$0.00 |
| US 291 Unpaid Sewer | | | | | | | | \$6,885.00 |
| UW 291 Unpaid Water | | | | | | | | \$74,751.00 |
| OT 291 Omitted Town Tax | | | | | | | | \$0.00 |
| Pay Town Supervisor | | | | | | | | \$3,222,471.45 |
| ROYALTON TOWN BUDGET TOTAL | | | | | | \$3,138,635 | | |
| Royalton Total All | | | | | | | \$1 | \$6,913,304.45 |

| =SOMERSET 293889/293801 = TAX LEVY 2017 | AD VAL RATE | UNIT RATE | UNIT | AD VAL. TAXABLE | UNITS TAXABLE | AD VAL TAX LEVY | UNITS TAX LEVY | TOTAL LEVY |
|--|----------------|--------------|-------|----------------------------|------------------|--------------------|-------------------|----------------|
| County Services - Somerset/TOV | \$8.409575 | | | | | \$1,023,730 | | \$1,023,729.71 |
| NYS Medicaid - Somerset/TOV | \$0.000000 | | | | | \$0 | | \$0.00 |
| County Tax Rate - Somerset/TOV | \$8.409575 | | | \$121,733,826 | | \$1,023,730 | | \$1,023,729.71 |
| | | | | | | | | |
| County Services-Village/Barker | \$8.409575 | | | | | \$155,487 | | \$155,487.29 |
| NYS Medicaid - Village/Barker | \$0.000000 | | | | | \$0 | | \$0.00 |
| County Tax Rate - Vlg. Barker | \$8.409575 | | | \$18,489,317 | | \$155,487 | | \$155,487.29 |
| "Total" County - Somerset | | | | \$140,223,143 | | \$1,179,217 | | \$1,179,217.00 |
| | | | | | | | | |
| Other expenses due County | | | | \$0 | | \$0 | | \$0.00 |
| WD 384 County Water | \$0.641701 | | c | \$449,238,921 | | \$288,277 | | \$288,277.00 |
| RD 291 County Refuse | \$0.076223 | | | \$433,151,321 | | \$33,016 | | \$33,016.00 |
| Unpaid Village Tax | | | | | | | | \$6,711.00 |
| Unpaid School Tax | | | | | | | | \$170,799.00 |
| Omitted tax & FE | | | | | | | | \$1,686.00 |
| Erroneous assmts included in Spec | | | | | | | | \$0.00 |
| PAY COUNTY TREASURER | | | | | | | | \$1,679,706.00 |
| | | | | | | | | |
| Town Tax TOV | \$0.797281 | | | \$122,109,958 | | \$97,356 | | \$97,356.00 |
| Town Tax VLG | \$0.797283 | | | \$18,532,937 | | \$14,776 | | \$14,776.00 |
| Total | | | | \$140,642,895 | | \$112,132 | | \$112,132.00 |
| FD 381 Fire Protection | \$0.544502 | | | \$433,423,599 | | \$236,000 | | \$236,000.00 |
| LD 381 Light | \$0.452463 | | | \$8,840,500 | | \$4,000 | | \$4,000.00 |
| RD 381 Refuse | | 21.259755 | | | 897.00 | | 19070 | \$19,070.00 |
| SD 390 Sewer UN | \$0.170004 | ##### | c cPU | \$62,992,650 | 744.00 | \$10,709 | 89280 | \$99,989.00 |
| SD 391 Sewer < 300 ' | | 0.200002 | cPU | | 68,389.15 | | 13678 | \$13,678.00 |
| SD 392 Sewer >300' | | 0.020022 | cPU | | 11,587.01 | | 232 | \$232.00 |
| SD 393 AES Fixed Amt. | | ##### | cPU | | 100.00 | | 28800 | \$28,800.00 |
| SD 394 AES | | 0.000000 | cPU | | 100.00 | | | \$0.00 |
| WD 381 Water #2 | \$0.149999 | | c | \$422,155,507 | | \$63,323 | | \$63,319.63 |
| WD 382 Water #2a | \$0.029999 | | c | \$423,677,507 | | \$12,710 | | \$12,710.00 |
| WD 385 Water | \$0.110252 | | c | \$1,396,800 | | \$154 | | \$154.00 |
| Unpaid Refuse | | | | | | | | \$0.00 |
| Unpaid Water | | | | | | | | \$10,407.00 |
| Unpaid Sewer | | | | | | | | \$5,874.00 |
| Town Charge | | | | | | | | \$0.00 |
| PAY SUPERVISOR | | | | | | | | \$606,365.63 |
| | | | | SOMERSET TOWN BUDGET TOTAL | | | \$590,085 | |
| SOMERSET TOTAL ALL | | | | | | | (\$3) | \$2,286,071.63 |

| =WHEATFIELD 294000 = TAX LEVY 2017 | AD VAL RATE | UNIT RATE | UNIT | AD VAL. TAXABLE | UNITS TAXABLE | AD VAL TAX LEVY | UNITS TAX LEVY | TOTAL LEVY |
|---------------------------------------|----------------|--------------|----------|--------------------|--------------------------|--------------------|-------------------|------------------------|
| County Services | \$11.692714 | | | | | \$9,898,091 | | \$9,898,091.00 |
| NYS Medicaid | \$0.000000 | | | | | \$0 | | \$0.00 |
| Total County - Wheatfield | \$11.692714 | | | \$846,517,859 | | \$9,898,091 | | \$9,898,091.00 |
| Other expenses due County | | | | | | \$0 | | \$0.00 |
| WD 404 County Water | \$0.926902 | | c | \$1,025,325,947 | | \$950,377 | | \$950,377.00 |
| RD 291 County Refuse | \$0.110098 | | | \$937,551,968 | | \$103,223 | | \$103,223.00 |
| Unpaid School Taxes | | | | | | | | \$817,388.00 |
| County Sewer | | | | | | | | |
| CS 400 County Sewer CAP | \$0.356533 | 10.030000 | | \$988,910,659 | 11,263.00 | \$352,579 | \$112,924 | \$465,503.00 |
| CS 401 Primary User Unit | | 182.440000 | | | 10,014.00 | | \$1,826,997 | \$1,826,997.00 |
| CS 401 Secondary User | | 15.640000 | | | 10,725.00 | | \$167,725 | \$167,725.00 |
| CS 402 Non User - Sec. Un. | | 15.640000 | | | 536.00 | | \$8,382 | \$8,382.00 |
| Erroneous assmts included in Spec | | | | | | | | \$0.00 |
| Omitted Taxes & F.Ex | | | | | | | | \$17,895.00 |
| PAY COUNTY TREASURER | | | | | | | | \$14,255,581.00 |
| Wheatfield Hghwy/Town Tax | \$0.000000 | | | \$853,014,301 | | 0 | | \$0.00 |
| LD 401 Light #1 Frnt. Ft. | | 0.074898 | PU | | 45,661.81 | | \$3,420 | \$3,420.00 |
| LD 402 Light #1 Units | | 10.000000 | PU | | 368.00 | | \$3,680 | \$3,680.00 |
| LD 403 Light #2 | | 0.000376 | SU | | 10,367,531.57 | | \$3,900 | \$3,900.00 |
| LD 405 Light #3 Ashwood | | 0.009202 | SU/Sq Ft | | 1,738,674.23 | | \$16,000 | \$16,000.00 |
| WD 401 Wheatfield water | none | | c | | | | | \$0.00 |
| WD 403 Wheatfield water FT. | none | | PU | | | | | \$0.00 |
| SD 401 Master Sewer User | \$1.091372 | | c | \$945,608,292 | | \$1,032,010 | | \$1,032,010.76 |
| SD 402 Master Sewer Non User | \$0.400002 | | c | \$80,362,113 | | \$32,145 | | \$32,145.00 |
| WD 406 Summit Water | resident. | 0.000000 | SU | residential | 4,681,713.00 | | | \$0.00 |
| WD 407 Liberty Dr. Water | industr. | 0.000000 | SU | industrial | 10,367,531.57 | | | \$0.00 |
| FP 401 Fire Protection | \$1.641125 | | | \$938,380,626 | | \$1,540,000 | | \$1,540,000.00 |
| WD 402 Sawyer Dr. Lateral | | 0.000000 | SU | | 2.00 | | | \$0.00 |
| RD 403 Refuse - USER | | 145.660000 | PU | | 6,260.00 | | \$911,845 | \$911,845.00 |
| " " NON USER | | 5.000000 | SU | | 1,631.00 | | \$8,155 | \$8,155.00 |
| RD 404 Inducon Road | | 0.000000 | SU | | 7,180,908.35 | | | \$0.00 |
| WD 408 Inducon Water | | 0.000000 | SU | | 7,180,908.35 | | | \$0.00 |
| DR 401 Inducon Drainiage | | 0.000000 | SU | | 7,180,908.35 | | | \$0.00 |
| SD 410 Inducon Sewer | | 0.000000 | SU | | 7,180,638.35 | | | \$0.00 |
| LD 404 Inducon Light | | 0.000000 | SU | | 7,180,908.35 | | | \$0.00 |
| Town Charges | | | | | | | | \$8,116.00 |
| Unpaid Water | | | | | | | | \$70,102.00 |
| Unpaid Sewer | | | | | | | | \$18,076.00 |
| PAY SUPERVISOR | | | | | | | | \$3,647,449.76 |
| | | | | | WHEATFIELD TOWN BUDGET T | \$1 | | \$17,903,030.76 |
| WHEATFIELD TOTAL ALL | | | | | | | \$1 | \$17,903,030.76 |

| =WILSON 294289/294201 = TAX LEVY 2017 | AD VAL RATE | UNIT RATE | UNIT | AD VAL. TAXABLE | UNITS TAXABLE | AD VAL TAX LEVY | UNITS TAX LEVY | TOTAL LEVY |
|--|----------------|--------------|------|--------------------|------------------|--------------------|-------------------|-----------------------|
| County Services - Wilson/TOV | \$8.807120 | | | | | \$2,096,941 | | \$2,096,940.54 |
| NYS Medicaid - Wilson/TOV | \$0.000000 | | | | | \$0 | | \$0.00 |
| County Tax Rate - Wilson/TOV | \$8.807120 | | | \$238,096,061 | | \$2,096,941 | | \$2,096,940.54 |
| | | | | | | | | \$0.00 |
| County Services-Village of Wilson | \$8.807120 | | | | | \$413,251 | | \$413,251.46 |
| NYS Medicaid - Village of Wilson | \$0.000000 | | | | | \$0 | | \$0.00 |
| County Tax Rate - Vlg. Of Wilson | \$8.807120 | | | \$46,922,430 | | \$413,251 | | \$413,251.46 |
| "Total" County - Wilson | | | | \$285,018,491 | | \$2,510,192 | | \$2,510,192.00 |
| | | | | | | | | \$0.00 |
| Other expenses due County | | | | | | \$0 | | \$0.00 |
| WD 425 County Water | \$0.686999 | | c | \$315,138,765 | | \$216,500 | | \$216,500.00 |
| RD 291 County Refuse | | | | | | \$0 | | \$0.00 |
| Erroneous assmts included in Spec | | | | | | | | \$0.00 |
| Unpaid Village tax | | | | | | | | \$11,188.00 |
| Unpaid School tax | | | | | | | | \$324,976.00 |
| Omitted Taxes & F.EX | | | | | | | | \$7,489.00 |
| | | | | | | | | \$0.00 |
| PAY COUNTY TREASURER | | | | | | | | \$3,070,345.00 |
| Town Tax TOV | \$3.105003 | | | \$238,726,627 | | \$741,247 | | \$743,461.00 |
| Town Tax VLG | \$3.105002 | | | \$47,078,878 | | \$146,180 | | \$146,618.00 |
| Total Town Tax | | | | \$285,805,505 | | \$887,427 | | |
| LD 421 Light #2 - Sunset | \$0.443500 | | m | \$6,989,850 | | \$3,100 | | \$3,100.00 |
| SD 411 Sunset Isl. Sewer | \$0.000000 | 773.880952 | c | \$6,962,600 | 84.00 | | \$65,006 | \$65,006.00 |
| WD 421 Water #1 - Capital | \$0.192450 | | c | \$250,652,696 | | \$48,238 | | \$48,237.23 |
| " " Water #1 - O & M. | \$0.305884 | | | \$248,231,596 | | \$75,930 | | \$75,930.00 |
| WD 422 Water #2 - Capital | \$0.000000 | | c | \$4,203,596 | | | | \$0.00 |
| FR 420 Firemens Retrmt. | \$0.386797 | | | \$284,386,606 | | \$110,000 | | \$110,000.00 |
| Wilson Library Fund | \$0.348184 | | | \$285,805,505 | | \$99,513 | | \$99,513.00 |
| Unpaid Water | | | | | | | | \$29,961.00 |
| TC 291 Town Charges | | | | | | | | \$841.00 |
| PAY SUPERVISOR | | | | | | | | \$1,322,667.23 |
| WILSON TOWN BUDGET TOTAL | | | | | | \$1,291,865 | | |
| WILSON TOTAL ALL | | | | | | | -\$1 | \$4,393,012.23 |

| Tax Levy 2017 | AD VAL RATE | AD VAL. TAXABLE | UNITS TAXABLE | AD VAL TAX LEVY | TAX ON FORMER EXEMPT | TOTAL LEVY |
|----------------------------------|----------------|--------------------|------------------|-----------------------|-------------------------|-----------------|
| | | | | | | |
| City of Lockport | | | | | | |
| County Services | \$8.284422 | | | \$5,749,498 | \$7,779 | \$5,757,276.31 |
| NYS Medicaid | \$0.000000 | | | \$0 | | \$0.00 |
| Total County Services & Medicaid | \$8.284422 | \$694,013,135 | | \$5,749,498 | \$7,779 | \$5,757,276.31 |
| RD 291 County Refuse - Lkpt. | \$0.075393 | \$742,969,127 | | \$56,015 | | \$56,015.00 |
| Other expenses due County | | | | \$0 | | \$0.00 |
| Total County - City of Lockport | | | | must be 0-----> (\$1) | | \$5,813,291.31 |
| | | | | | | |
| City of Niagara Falls | | | | | | |
| County Services | \$8.939390 | | | \$11,458,781 | \$33,094 | \$11,491,875.00 |
| NYS Medicaid | \$0.000000 | | | \$0 | | \$0.00 |
| Total County Services & Medicaid | \$8.939390 | \$1,281,830,339 | | \$11,458,781 | \$33,094 | \$11,491,875.00 |
| RD291 County Refuse - Nfalls | \$0.081601 | \$1,472,377,241 | | \$120,148 | | \$120,148.00 |
| Other expenses due County | | | | \$0 | | \$0.00 |
| Total County - Niagara Falls | | | | must be 0-----> \$0 | | \$11,612,023.00 |
| | | | | | | |
| City of North Tonawanda | | | | | | |
| County Services | \$8.704907 | | | \$10,432,031 | \$58,719 | \$10,490,751.44 |
| NYS Medicaid | \$0.000000 | | | \$0 | | \$0.00 |
| Total County Services & Medicaid | \$8.704907 | \$1,198,408,144 | | \$10,432,031 | \$58,719 | \$10,490,751.44 |
| RD291 County Refuse -NT | \$0.079726 | \$1,276,908,667 | | \$101,803 | | \$101,803.00 |
| Other expenses due County | | | | \$0 | | \$0.00 |
| Total County -North Tonawanda | | | | must be 0-----> \$0 | | \$10,592,554.44 |
| | | | | | | |

VILLAGE TAXES

2016 VILLAGE TAX LEVY

TOTAL VILLAGE TAXABLE

| MUNICIPALITY | # PARCELS | TAXABLE VALUE | RATE | LEVY AMOUNT |
|---------------------------------------|-----------|---------------|-------------|----------------|
| BARKER (TOWN OF SOMERSET) | 245 | \$19,078,171 | \$7.300000 | \$139,270.65 |
| LEWISTON (TOWN OF LEWISTON) | 1208 | \$145,361,490 | \$7.380000 | \$1,072,767.80 |
| MIDDLEPORT (TOWN OF HARTLAND) | 81 | \$5,384,003 | \$10.019996 | \$53,947.69 |
| MIDDLEPORT (TOWN OF ROYALTON) | 662 | \$48,487,378 | \$10.019996 | \$485,843.33 |
| TOTAL MIDDLEPORT | 743 | \$53,871,381 | \$0.000000 | \$539,791.02 |
| WILSON (TOWN OF WILSON) | 585 | \$48,609,265 | \$6.919689 | \$336,361.00 |
| YOUNGSTOWN (TOWN OF PORTER) | 919 | \$93,380,895 | \$6.961553 | \$650,076.05 |

CITY TAXES

2017 CITY TAX LEVY

TOTAL CITY TAXABLE

| MUNICIPALITY | # PARCELS | TAXABLE VALUE | RATE | LEVY AMOUNT |
|--------------------------------|-----------|-----------------|---------------------------------|--------------|
| CITY OF LOCKPORT | 8,204 | \$698,799,455 | \$17.420595 | \$12,173,502 |
| CITY OF NIAGARA FALLS | 22,929 | \$1,281,107,685 | H-\$17.568122 NH-\$33.810371 | \$29,104,014 |
| CITY OF NORTH TONAWANDA | 12,817 | \$1,211,463,563 | \$13.282729 | \$16,091,542 |

2016-2017 SCHOOL TAX RATES BY SCHOOL DISTRICT

NOTE: Beginning in the 2011-2012 School Tax year, "STAR Taxable Values" are computed based on the 2% STAR Cap

| School District/Municipality | # of Parcels | Total Taxable | STAR Taxable | TAX RATE | Tax Levy |
|------------------------------|---------------|------------------------|------------------------|-----------|------------------------|
| AKRON CSD | | | | | |
| LOCKPORT | 40 | \$4,061,654 | \$3,083,954 | 18.168198 | \$73,792.93 |
| ROYALTON | 697 | \$71,546,488 | \$57,088,648 | 18.538977 | \$1,326,398.70 |
| TOTAL | 737 | \$75,608,142 | \$60,172,602 | | \$1,400,191.63 |
| BARKER CSD | | | | | |
| HARTLAND | 967 | \$83,526,317 | \$61,400,117 | 15.999163 | \$1,336,351.16 |
| HARTLAND LIBRARY | | \$83,526,317 | \$83,526,317 | 0.288881 | \$24,129.17 |
| NEWFANE | 110 | \$11,502,453 | \$10,050,753 | 17.616739 | \$202,635.71 |
| NEWFANE LIBRARY | | \$11,502,453 | \$11,502,453 | 0.318088 | \$3,658.79 |
| SOMERSET | 1,574 | \$143,055,547 | \$113,645,280 | 17.229739 | \$2,464,809.74 |
| SOMERSET LIBRARY | | \$143,055,547 | \$143,055,547 | 0.311100 | \$44,504.58 |
| TOTAL | 2,651 | \$238,084,317 | \$185,096,150 | | \$4,076,089.15 |
| LEWISTON-PORTER CSD | | | | | |
| LEWISTON | 5,674 | \$737,266,025 | \$628,173,430 | 24.933505 | \$18,382,626.12 |
| PORTER | 2,728 | \$325,474,132 | \$273,589,074 | 21.588988 | \$7,026,657.13 |
| TOTAL | 8,402 | \$1,062,740,157 | \$901,762,504 | | \$25,409,283.25 |
| LOCKPORT SD | | | | | |
| LOCKPORT CITY | 8,204 | \$711,028,422 | \$551,724,378 | 25.917665 | \$18,428,196.45 |
| LOCKPORT CITY LIBRARY | | \$711,028,422 | \$711,028,422 | 1.003106 | \$713,236.88 |
| CAMBRIA | 75 | \$9,118,049 | \$7,379,549 | 26.540720 | \$241,999.59 |
| CAMBRIA LIBRARY | | \$9,118,049 | \$9,118,049 | 1.027220 | \$9,366.24 |
| LOCKPORT TOWN | 5,058 | \$757,469,499 | \$619,809,099 | 23.757891 | \$17,995,877.79 |
| LOCKPORT TOWN LIBRARY | | \$757,469,499 | \$757,469,499 | 0.919515 | \$696,504.57 |
| PENDLETON | 72 | \$16,264,830 | \$15,936,060 | 26.920859 | \$437,863.20 |
| PENDLETON LIBRARY | | \$16,264,830 | \$16,264,830 | 1.041933 | \$16,946.86 |
| TOTAL | 13,409 | \$1,493,880,800 | \$1,194,849,086 | | \$38,539,991.57 |
| MEDINA CSD | | | | | |
| HARTLAND TOWN | 53 | \$3,889,855 | \$2,697,530 | 22.400164 | \$87,133.39 |
| HARTLAND LIBRARY | | \$3,889,855 | \$3,889,855 | 1.360281 | \$5,291.30 |
| TOTAL | 53 | \$3,889,855 | \$2,697,530 | | \$92,424.69 |
| NEWFANE CSD | | | | | |
| CAMBRIA | 76 | \$8,376,624 | \$6,697,624 | 27.263810 | \$228,378.69 |
| CAMBRIA LIBRARY | | \$8,376,624 | \$8,376,624 | 0.264273 | \$2,213.72 |
| LOCKPORT | 524 | \$64,967,096 | \$51,661,047 | 24.537429 | \$1,594,125.51 |
| LOCKPORT LIBRARY | | \$64,967,096 | \$64,967,096 | 0.237846 | \$15,452.16 |
| NEWFANE | 4,306 | \$397,164,803 | \$300,934,785 | 27.570145 | \$10,949,891.21 |
| NEWFANE LIBRARY | | \$397,164,803 | \$397,164,803 | 0.267242 | \$106,139.12 |
| WILSON | 46 | \$4,270,306 | \$3,416,556 | 28.867561 | \$123,273.32 |
| WILSON LIBRARY | | \$4,270,306 | \$3,416,556 | 0.279818 | \$956.01 |
| TOTAL | 4,952 | \$474,778,829 | \$362,710,012 | | \$13,020,429.73 |

2016-2017 SCHOOL TAX RATES BY SCHOOL DISTRICT

NOTE: Beginning in the 2012-2013 School Tax year, "STAR Taxable Values" are computed based on the 2% STAR Cap

| School District/Municipality | # of Parcels | Total Taxable | STAR Taxable | TAX RATE | Tax Levy |
|-------------------------------|---------------|------------------------|------------------------|-----------|------------------------|
| NIAGARA FALLS SD | | | | | |
| NIAGARA FALLS SD | 22,929 | \$1,329,681,466 | \$1,011,362,479 | 19.424945 | \$25,828,989.00 |
| TOTAL | 22,929 | \$1,329,681,466 | \$1,011,362,479 | | \$25,828,989.00 |
| NORTH TONAWANDA SD | | | | | |
| NORTH TONAWANDA | 12,817 | \$1,245,195,903 | \$942,259,567 | 22.229477 | \$27,680,053.69 |
| N. TONAWANDA LIBRARY | | \$1,245,195,903 | \$1,245,195,903 | 1.132487 | \$1,410,168.17 |
| TOTAL | 12,817 | \$1,245,195,903 | \$942,259,567 | | \$29,090,221.86 |
| NIAGARA-WHEATFIELD CSD | | | | | |
| CAMBRIA HOMESTEAD | 162 | \$18,026,478 | \$13,514,973 | 18.413225 | \$331,925.60 |
| CAMBRIA NON-HOMEST. | 52 | \$3,065,916 | \$3,037,716 | 24.487921 | \$75,077.91 |
| LEWISTON HOMESTEAD | 1,189 | \$105,297,919 | \$78,405,729 | 23.334252 | \$2,457,048.18 |
| LEWISTON NON-HOMEST. | 128 | \$12,823,314 | \$12,802,064 | 31.050104 | \$398,165.23 |
| NIAGARA HOMESTEAD | 2,856 | \$158,403,898 | \$119,206,356 | 29.734998 | \$4,710,139.59 |
| NIAGARA NON-HOMEST. | 923 | \$111,989,168 | \$104,303,051 | 39.776904 | \$4,454,582.38 |
| WHEATFIELD HOMEST. | 5,468 | \$577,941,224 | \$476,185,289 | 26.032785 | \$15,045,419.63 |
| WHEAT. NON-HOMEST. | 786 | \$126,353,419 | \$125,569,056 | 35.517537 | \$4,487,762.23 |
| TOTAL* | 11,564 | \$1,113,901,336 | \$933,024,234 | | \$31,960,120.75 |
| ROYALTON-HARTLAND CSD | | | | | |
| HARTLAND | 1022 | \$91,798,624 | \$66,834,494 | 22.670994 | \$2,081,166.05 |
| HARTLAND LIBRARY | | \$91,798,624 | \$91,798,624 | 0.237267 | \$21,780.78 |
| LOCKPORT | 215 | \$29,961,442 | \$25,146,742 | 22.217574 | \$665,670.55 |
| LOCKPORT LIBRARY | | \$29,961,442 | \$29,961,442 | 0.232522 | \$6,966.69 |
| ROYALTON | 3231 | \$309,897,923 | \$240,683,098 | 22.670994 | \$7,025,693.95 |
| ROYALTON LIBRARY | | \$309,897,923 | \$309,897,923 | 0.237267 | \$73,528.55 |
| TOTAL | 4468 | \$431,657,989 | \$332,664,334 | | \$9,874,806.59 |
| STARPOINT CSD | | | | | |
| CAMBRIA | 1789 | \$257,168,766 | \$215,694,301 | 22.698474 | \$5,837,338.55 |
| LOCKPORT | 1612 | \$256,815,970 | \$218,158,444 | 20.428627 | \$5,246,397.66 |
| PENDLETON | 3093 | \$496,024,135 | \$422,976,535 | 23.214348 | \$11,514,876.89 |
| ROYALTON | 2 | \$427,200 | \$367,200 | 20.845537 | \$8,905.21 |
| WHEATFIELD | 1439 | \$158,227,032 | \$134,831,232 | 32.426391 | \$5,130,731.61 |
| TOTAL | 7935 | \$1,168,663,103 | \$992,027,712 | | \$27,738,249.91 |
| WILSON CSD | | | | | |
| CAMBRIA | 550 | \$71,542,843 | \$58,862,718 | 24.852455 | \$1,778,015.29 |
| NEWFANE | 11 | \$485,909 | \$404,909 | 25.131696 | \$12,211.72 |
| PORTER | 745 | \$70,273,207 | \$57,550,607 | 27.277085 | \$1,916,848.24 |
| WILSON | 3054 | \$289,496,819 | \$234,476,443 | 26.314364 | \$7,617,924.67 |
| TOTAL | 4360 | \$431,798,778 | \$351,294,677 | | \$11,324,999.92 |

* Parcel count adjusted to compensate for splits in homestead/non-homestead parcels

** Adjusted due to rounding

| | | | | | |
|---------------------|---------------|----------------------|----------------------|--|-----------------------|
| GRAND TOTALS | 94,277 | 9,069,880,675 | 7,269,920,887 | | 218,355,798.04 |
|---------------------|---------------|----------------------|----------------------|--|-----------------------|

ANALYSIS OF CHANGES IN SCHOOL TAX LEVY

2015-2016 TO 2016-2017

| SCHOOL DISTRICT | 2015-2016 TAX LEVY | 2016-2017 TAX LEVY | CHANGE IN TAX LEVY | % OF CHANGE |
|-----------------|----------------------|----------------------|--------------------|--------------|
| AKRON | \$1,372,643 | \$1,400,192 | \$27,549 | 2.01% |
| BARKER | \$3,992,549 | \$4,076,089 | \$83,540 | 2.09% * |
| LEW-PORT | \$24,913,504 | \$25,409,283 | \$495,779 | 1.99% |
| LOCKPORT | \$38,199,639 | \$38,539,992 | \$340,353 | 0.89% * |
| MEDINA | \$94,382 | \$92,425 | -\$1,957 | -2.07% * |
| NEWFANE | \$13,150,928 | \$13,020,430 | -\$130,498 | -0.99% * |
| NIA. WHEATFIELD | \$32,069,386 | \$31,960,121 | -\$109,265 | -0.34% |
| ROY- HART | \$9,873,845 | \$9,874,807 | \$962 | 0.01% * |
| STARPOINT | \$27,195,846 | \$27,738,250 | \$542,404 | 1.99% |
| WILSON | \$11,198,000 | \$11,325,000 | \$127,000 | 1.13% |
| NO. TONAWANDA | \$28,734,258 | \$29,090,222 | \$355,964 | 1.24% * |
| NIAGARA FALLS | \$25,828,983 | \$25,828,989 | \$6 | 0.00% |
| TOTAL | \$216,623,963 | \$218,355,798 | \$1,731,835 | 0.80% |

* These totals include Library Levy amounts

SCHOOL TAXABLE TOTALS COMPARISON

| 2015 - 2016 TO 2016 - 2017 0 USING FINAL EQUALIZATION RATES | | | | | | | | | | | | | | | |
|---|------------------------|----------------|-----------------|------------------------|----------------|------------------------|----------------|-----------------|------------------------|----------------|----------------------|--------------|----------------|----------------------|--------------|
| Municipality | 2015-16 Taxable | % | 2015-16 EQ Rate | Full Taxable Value | % | 2016-17 Taxable | % | 2016-17 EQ Rate | Full Taxable Value | % | Taxable Diff | % DIFF | EQ Rate Diff | Full Value Diff | % Diff |
| AKRON CSD | | | | | | | | | | | | | | | |
| Lockport-T | \$3,510,626 | 4.87% | 100.00% | \$3,510,626 | 4.49% | \$4,061,654 | 5.37% | 100.00% | \$4,061,654 | 5.27% | \$551,028 | 0.51% | 0.00% | \$551,028 | 0.78% |
| Royalton | \$68,624,872 | 95.13% | 100.00% | \$74,592,252 | 95.51% | \$71,546,488 | 94.63% | 98.00% | \$73,006,620 | 94.73% | \$2,921,616 | -0.51% | -2.00% | -\$1,585,632 | -0.78% |
| TOTAL | \$72,135,498 | 100.00% | | \$78,102,878 | 100.00% | \$75,608,142 | 100.00% | | \$77,068,274 | 100.00% | \$3,472,644 | 0.00% | -2.00% | -\$1,034,604 | 0.00% |
| BARKER CSD | | | | | | | | | | | | | | | |
| Hartland | \$81,968,881 | 34.63% | 100.00% | \$81,968,881 | 34.48% | \$83,526,317 | 35.08% | 98.00% | \$85,230,936 | 33.38% | \$1,557,436 | 0.46% | -2.00% | \$3,262,055 | -1.10% |
| Newfane | \$11,388,829 | 4.81% | 90.00% | \$12,379,162 | 5.21% | \$11,502,453 | 4.83% | 89.00% | \$12,924,104 | 5.06% | \$113,624 | 0.02% | -1.00% | \$544,943 | -0.15% |
| Somerset | \$143,370,807 | 60.56% | 98.00% | \$143,370,807 | 60.31% | \$143,055,547 | 60.09% | 91.00% | \$157,203,898 | 61.56% | -\$315,260 | -0.48% | -7.00% | \$13,833,091 | 1.25% |
| TOTAL | \$236,728,517 | 100.00% | | \$237,718,850 | 100.00% | \$238,084,317 | 100.00% | | \$255,358,938 | 100.00% | \$1,355,800 | 0.00% | -10.00% | \$17,640,088 | 0.00% |
| LEWISTON-PORTER CSD | | | | | | | | | | | | | | | |
| Lewiston | \$706,825,301 | 68.85% | 73.00% | \$883,531,626 | 71.98% | \$737,266,025 | 69.37% | 71.00% | \$1,038,402,852 | 72.35% | \$30,440,724 | 0.53% | -2.00% | \$154,871,226 | 0.36% |
| Porter | \$319,822,274 | 31.15% | 88.00% | \$343,894,918 | 28.02% | \$325,474,132 | 30.63% | 82.00% | \$396,919,673 | 27.65% | \$5,651,858 | -0.53% | -6.00% | \$53,024,755 | -0.36% |
| TOTAL | \$1,026,647,575 | 100.00% | | \$1,227,426,545 | 100.00% | \$1,062,740,157 | 100.00% | | \$1,435,322,525 | 100.00% | \$36,092,582 | 0.00% | -8.00% | \$207,895,981 | 0.00% |
| LOCKPORT SCHOOL DIST. | | | | | | | | | | | | | | | |
| Lockport-C | \$719,622,520 | 51.79% | 99.00% | \$719,622,520 | 51.76% | \$711,028,422 | 47.60% | 92.00% | \$772,856,980 | 49.58% | -\$8,594,098 | -4.19% | -7.00% | \$53,234,460 | -2.19% |
| Cambria | \$8,834,052 | 0.64% | 94.00% | \$8,834,052 | 0.64% | \$9,118,049 | 0.61% | 90.00% | \$10,131,166 | 0.65% | \$283,997 | -0.03% | -4.00% | \$1,297,114 | 0.01% |
| Lockport-T | \$645,483,733 | 46.45% | 100.00% | \$645,483,733 | 46.43% | \$757,469,499 | 50.70% | 100.00% | \$757,469,499 | 48.59% | \$111,985,766 | 4.25% | 0.00% | \$111,985,766 | 2.16% |
| Pendleton | \$15,661,898 | 1.13% | 90.00% | \$16,314,477 | 1.17% | \$16,264,830 | 1.09% | 88.00% | \$18,482,761 | 1.19% | \$602,932 | -0.04% | -2.00% | \$2,168,284 | 0.01% |
| TOTAL | \$1,389,602,203 | 100.00% | | \$1,390,254,782 | 100.00% | \$1,493,880,800 | 100.00% | | \$1,558,940,406 | 100.00% | \$104,278,597 | 0.00% | -13.00% | \$168,685,624 | 0.00% |
| MEDINA CSD | | | | | | | | | | | | | | | |
| Hartland | \$3,796,394 | 100.00% | 100.00% | \$3,796,394 | 100.00% | \$3,889,855 | 100.00% | 98.00% | \$3,969,240 | 100.00% | \$93,461 | 0.00% | -2.00% | \$172,846 | 0.00% |
| TOTAL | \$3,796,394 | 100.00% | | \$3,796,394 | 100.00% | \$3,889,855 | 100.00% | | \$3,969,240 | 100.00% | \$93,461 | 0.00% | -2.00% | \$172,846 | 0.00% |
| NEWFANE CSD | | | | | | | | | | | | | | | |
| Cambria | \$8,400,524 | 1.83% | 94.00% | \$8,400,524 | 1.70% | \$8,376,624 | 1.76% | 90.00% | \$9,307,360 | 1.77% | -\$23,900 | -0.06% | -4.00% | \$906,836 | 0.07% |
| Lockport-T | \$58,166,970 | 12.64% | 100.00% | \$58,166,970 | 11.77% | \$64,967,096 | 13.68% | 100.00% | \$64,967,096 | 12.36% | \$6,800,126 | 1.04% | 0.00% | \$6,800,126 | 0.59% |
| Newfane | \$389,258,216 | 84.60% | 90.00% | \$423,106,757 | 85.59% | \$397,164,803 | 83.65% | 89.00% | \$446,252,588 | 84.91% | \$7,906,587 | -0.95% | -1.00% | \$23,145,831 | -0.68% |
| Wilson | \$4,279,415 | 0.93% | 84.00% | \$4,651,538 | 0.94% | \$4,270,306 | 0.90% | 85.00% | \$5,023,889 | 0.96% | -\$9,109 | -0.03% | 1.00% | \$372,351 | 0.01% |
| TOTAL | \$460,105,125 | 100.00% | | \$494,325,789 | 100.00% | \$474,778,829 | 100.00% | | \$525,550,933 | 100.00% | \$14,673,704 | 0.00% | -4.00% | \$31,225,144 | 0.00% |
| NIAGARA-WHEATFIELD CSD | | | | | | | | | | | | | | | |
| Cambria | \$20,594,858 | 1.86% | 94.00% | \$20,594,858 | 1.27% | \$21,092,394 | 1.89% | 90.00% | \$23,435,993 | 1.31% | \$497,536 | 0.04% | -4.00% | \$2,841,135 | 0.04% |
| Lewiston | \$119,038,822 | 10.73% | 73.00% | \$148,798,528 | 9.19% | \$118,121,233 | 10.60% | 71.00% | \$166,367,934 | 9.29% | -\$917,589 | -0.13% | -2.00% | \$17,569,406 | 0.10% |
| Niagara | \$273,680,292 | 24.68% | 55.00% | \$456,133,820 | 28.17% | \$270,393,066 | 24.27% | 56.00% | \$482,844,761 | 26.97% | -\$3,287,226 | -0.41% | 1.00% | \$26,710,941 | -1.20% |
| Wheatfield | \$695,623,528 | 62.73% | 65.00% | \$993,747,897 | 61.37% | \$704,294,643 | 63.23% | 63.00% | \$1,117,928,005 | 62.43% | \$8,671,115 | 0.50% | -2.00% | \$124,180,108 | 1.06% |
| TOTAL | \$1,108,937,500 | 100.00% | | \$1,619,275,103 | 100.00% | \$1,113,901,336 | 100.00% | | \$1,790,576,693 | 100.00% | \$4,963,836 | 0.00% | -7.00% | \$171,301,590 | 0.00% |

| SCHOOL TAXABLE TOTALS COMPARISON | | | | | | | | | | | | | | | |
|---|--|----------------|-----------------|------------------------|----------------|--|----------------|-----------------|------------------------|------------------|-----------------------|---------------|----------------|----------------------|--------------|
| 2015 - 2016 TO 2016 - 2017 0 USING FINAL EQUALIZATION RATES | | | | | | | | | | | | | | | |
| Municipality | 2015-16 Taxable | % | 2015-16 EQ Rate | Full Taxable Value | % | 2016-17 Taxable | % | 2016-17 EQ Rate | Full Taxable Value | % | Taxable Diff | % DIFF | EQ Rate Diff | Full Value Diff | % Diff |
| ROYALTON HARTLAND CSD | | | | | | | | | | | | | | | |
| Hartland | \$91,004,336 | 21.27% | 100.00% | \$91,004,336 | 21.27% | \$91,798,624 | 21.27% | 98.00% | \$93,672,065 | 21.30% | \$794,288 | 0.00% | -2.00% | \$2,667,729 | 0.03% |
| Lockport | \$28,370,108 | 6.63% | 100.00% | \$28,370,108 | 6.63% | \$29,961,442 | 6.94% | 100.00% | \$29,961,442 | 6.81% | \$1,591,334 | 0.31% | 0.00% | \$1,591,334 | 0.18% |
| Royalton | \$308,549,313 | 72.10% | 100.00% | \$308,549,313 | 72.10% | \$309,897,923 | 71.79% | 98.00% | \$316,222,370 | 71.89% | \$1,348,610 | -0.31% | -2.00% | \$7,673,057 | -0.21% |
| TOTAL | \$427,923,757 | 100.00% | | \$427,923,757 | 100.00% | \$431,657,989 | 100.00% | | \$439,855,878 | 100.00% | \$3,734,232 | 0.00% | -4.00% | \$11,932,121 | 0.00% |
| STARPOINT CSD | | | | | | | | | | | | | | | |
| Cambria | \$252,990,104 | 22.88% | 94.00% | \$269,138,409 | 21.41% | \$257,168,766 | 22.01% | 90.00% | \$285,743,073 | 21.04% | \$4,178,662 | -0.87% | -4.00% | \$16,604,665 | -0.37% |
| Lockport | \$231,041,927 | 20.89% | 100.00% | \$231,041,927 | 18.38% | \$256,815,970 | 21.98% | 100.00% | \$256,815,970 | 18.91% | \$25,774,043 | 1.08% | 0.00% | \$25,774,043 | 0.53% |
| Pendleton | \$466,846,875 | 42.22% | 90.00% | \$518,718,750 | 41.27% | \$496,024,135 | 42.44% | 88.00% | \$563,663,790 | 41.51% | \$29,177,260 | 0.23% | -2.00% | \$44,945,040 | 0.25% |
| Royalton | \$427,200 | 0.04% | 100.00% | \$427,200 | 0.03% | \$427,200 | 0.04% | 98.00% | \$435,918 | 0.03% | \$0 | 0.00% | -2.00% | \$8,718 | 0.00% |
| Wheatfield | \$154,489,727 | 13.97% | 65.00% | \$237,676,503 | 18.91% | \$158,227,032 | 13.54% | 63.00% | \$251,154,019 | 18.50% | \$3,737,305 | -0.43% | -2.00% | \$13,477,516 | -0.41% |
| TOTAL | \$1,105,795,833 | 100.00% | | \$1,257,002,789 | 100.00% | \$1,168,663,103 | 100.00% | | \$1,357,812,771 | 100.00% | \$62,867,270 | 0.00% | -10.00% | \$100,809,982 | 0.00% |
| WILSON CSD | | | | | | | | | | | | | | | |
| Cambria | \$70,602,445 | 24.63% | 94.00% | \$75,108,984 | 15.16% | \$71,542,843 | 24.71% | 90.00% | \$79,492,048 | 15.70% | \$940,398 | 0.08% | -4.00% | \$4,383,064 | 0.54% |
| Newfane | \$487,799 | 0.11% | 90.00% | \$541,999 | 0.11% | \$485,909 | 0.11% | 89.00% | \$545,965 | 0.11% | (\$1,890) | 0.00% | -1.00% | \$3,966 | 0.00% |
| Porter | \$69,024,732 | 16.17% | 88.00% | \$78,437,195 | 15.84% | \$70,273,207 | 16.27% | 82.00% | \$85,699,033 | 16.93% | \$1,248,475 | 0.10% | -6.00% | \$7,261,837 | 1.09% |
| Wilson | \$286,624,529 | 67.17% | 84.00% | \$341,219,677 | 68.89% | \$289,496,819 | 67.04% | 85.00% | \$340,584,493 | 67.27% | \$2,872,290 | -0.12% | 1.00% | (\$635,184) | -1.62% |
| TOTAL | \$426,739,505 | 108.09% | | \$495,307,856 | 100.00% | \$431,798,778 | 108.14% | | \$506,321,539 | 100.00% | \$5,059,273 | 0.06% | -10.00% | \$11,013,683 | 0.00% |
| NORTH TONAWANDA SCHOOL DIST. | | | | | | | | | | | | | | | |
| City of N.T. | \$1,257,456,996 | 100.00% | 91.00% | \$1,381,820,875 | 100.00% | \$1,245,195,903 | 100.00% | 87.00% | \$1,431,259,659 | 100.00% | (\$12,261,093) | 0.00% | -4.00% | \$49,438,784 | 0.00% |
| TOTAL | \$1,257,456,996 | 100.00% | | \$1,381,820,875 | 100.00% | \$1,245,195,903 | 100.00% | | \$1,431,259,659 | 100.00% | (\$12,261,093) | 0.00% | -4.00% | \$49,438,784 | 0.00% |
| NIAGARA FALLS SCHOOL DIST. | | | | | | | | | | | | | | | |
| Homestead | \$1,337,779,300 | 100.00% | 90.00% | \$1,486,421,444 | 93.33% | \$1,329,681,466 | 100.00% | 84.00% | \$1,582,954,126 | 101.19% | -\$8,097,834 | 0.00% | -6.00% | -\$9,640,279 | 1.19% |
| Non-Home. | * CNF no longer uses homestead/non-homestead split values for SD | | | | | * CNF no longer uses homestead/non-homestead split values for SD | | | | | | | | | |
| TOTAL | \$1,337,779,300 | 100.00% | | \$1,592,594,405 | 100.00% | \$1,329,681,466 | 100.00% | | \$1,564,331,136 | 100.00% | (\$8,097,834) | 0.00% | 1.00% | -\$28,263,268 | 0.00% |
| GRAND TOTALS | | | | | | | | | | | | | | | |
| | | | | \$8,853,648,203 | | \$10,205,550,021 | | \$9,069,880,675 | | \$10,946,367,992 | | \$216,232,472 | | \$740,817,971 | |

SECTION III

TAX LEVY INFORMATION

ABSTRACT OF LEVY

WATER DISTRICT

SEWER DISTRICT

REFUSE DISTRICT

UNPAID SCHOOL TAXES

UNPAID VILLAGE TAXES

STATE AID

UTILITIES TAXES

PAGES 35 - 44

2017 Abstract of Taxes Levied:

Payable to the Niagara County Treasurer:

| Municipality: | 2017 County Levy | Town Direct Payments | Other Credits to the Levy | Town/City portion of "Total" RPTL 520 Pro-Rata Taxes levied | "Actual" RPTL 520 Pro-Rata Taxes Levied in town/city | Net County Levy | Chargebacks included in 2017 tax levy: | | | | Total Charge- backs |
|-----------------|------------------------|----------------------------|------------------------------------|--|---|-----------------------|--|-----------------|---------------------|----------------------|---------------------------|
| | | | | | | | Community College | Assmt. Dept. | Erroneous Assmt. | Election Expenses | |
| TOWNS | | | | | | | | | | | |
| Cambria | \$2,897,480 | \$0 | \$0 | \$7,111 | \$5,318 | \$2,895,687 | \$40,000 | \$7,048 | \$0 | \$21,075 | \$68,123 |
| Hartland | \$1,297,516 | \$0 | \$0 | \$3,184 | \$767 | \$1,295,099 | \$65,000 | \$5,718 | \$182 | \$15,187 | \$86,087 |
| Lewiston | \$8,571,227 | \$0 | \$0 | \$21,036 | \$17,029 | \$8,567,220 | \$45,000 | \$18,319 | \$383 | \$72,800 | \$136,502 |
| Lockport | \$7,926,914 | \$0 | \$0 | \$19,454 | \$18,550 | \$7,926,010 | \$135,000 | \$18,688 | \$0 | \$87,672 | \$241,360 |
| Newfane | \$3,253,258 | \$0 | \$0 | \$7,984 | \$3,368 | \$3,248,642 | \$90,000 | \$10,804 | \$0 | \$40,776 | \$141,580 |
| Niagara | \$3,459,827 | \$0 | \$0 | \$8,491 | \$9,068 | \$3,460,404 | \$20,000 | \$9,183 | \$192 | \$35,761 | \$65,136 |
| Pendleton | \$4,106,516 | \$0 | \$0 | \$10,078 | \$5,532 | \$4,101,970 | \$40,000 | \$8,166 | \$0 | \$30,726 | \$78,892 |
| Porter | \$3,428,787 | \$0 | \$0 | \$8,415 | \$3,199 | \$3,423,571 | \$45,000 | \$8,838 | \$0 | \$31,700 | \$85,538 |
| Royalton | \$2,762,217 | \$0 | \$0 | \$6,779 | \$942 | \$2,756,380 | \$150,000 | \$9,524 | \$406 | \$32,653 | \$192,583 |
| Somerset | \$1,121,448 | \$0 | \$0 | \$2,752 | \$1,686 | \$1,120,382 | \$45,000 | \$4,443 | \$0 | \$11,078 | \$60,521 |
| Wheatfield | \$9,780,138 | \$0 | \$0 | \$24,003 | \$17,895 | \$9,774,030 | \$50,000 | \$18,070 | \$0 | \$73,886 | \$141,956 |
| Wilson | \$2,438,486 | \$0 | \$0 | \$5,985 | \$7,489 | \$2,439,990 | \$45,000 | \$6,815 | \$0 | \$25,876 | \$77,691 |
| CITIES | | | | | | | | | | | |
| Lockport | \$5,490,782 | \$0 | \$0 | \$13,476 | \$7,779 | \$5,485,085 | \$150,000 | \$22,262 | \$0 | \$99,930 | \$272,192 |
| Niagara Falls | \$10,990,989 | \$0 | \$0 | \$26,974 | \$33,094 | \$10,997,109 | \$300,000 | \$2,396 | \$0 | \$192,370 | \$494,766 |
| North Tonawanda | \$10,069,228 | \$0 | \$0 | \$24,713 | \$58,719 | \$10,103,234 | \$180,000 | \$37,165 | \$0 | \$170,351 | \$387,516 |
| | | | | | | | | | | | |
| TOTAL | \$77,594,813 | \$0 | \$0 | \$190,435 | \$190,435 | \$77,594,813 | \$1,400,000 | \$187,439 | \$1,163 | \$941,841 | \$2,530,443 |

Niagara County, New York

2017 Abstract of Taxes Levied:

Payable to the Niagara County Treasurer:

| Municipality | AGRI-CULTURAL PAYMENT | TOTAL LEVY ITEMS | COUNTY WATER DISTRICT | COUNTY REFUSE DISTRICT | COUNTY SEWER DISTRICT | 2015-2016 VILLAGE RELEVY | 2016-2017 SCHOOL RELEVY | TOTAL TO COUNTY TREASURER |
|-------------------------|-----------------------|---------------------|-----------------------|------------------------|-----------------------|--------------------------|-------------------------|---------------------------|
| TOWNS | | | | | | | | |
| Cambria | \$0 | \$2,963,810 | \$314,095 | \$0 | \$0 | \$0 | \$368,546.00 | \$3,646,451.00 |
| Hartland | \$0 | \$1,381,186 | \$115,418 | \$13,523 | \$0 | \$3,141 | \$233,290.00 | \$1,746,558.00 |
| Lewiston | \$0 | \$8,703,722 | \$767,315 | \$83,342 | \$184,555 | \$27,397 | \$692,263.00 | \$10,458,594.00 |
| Lockport (Town) | \$0 | \$8,167,370 | \$730,190 | \$83,155 | \$0 | \$0 | \$942,062.00 | \$9,922,777.00 |
| Newfane | \$0 | \$3,390,222 | \$306,014 | \$0 | \$0 | \$0 | \$639,531.00 | \$4,335,767.00 |
| Niagara | \$0 | \$3,525,540 | \$342,885 | \$0 | \$0 | \$0 | \$546,106.00 | \$4,414,531.00 |
| Pendleton | \$0 | \$4,180,862 | \$367,075 | \$41,049 | \$528,042 | \$0 | \$393,878.00 | \$5,510,906.00 |
| Porter | \$0 | \$3,509,109 | \$222,744 | \$33,813 | \$0 | \$11,548 | \$409,786.00 | \$4,187,000.00 |
| Royalton | \$0 | \$2,948,963 | \$251,085 | \$28,231 | \$0 | \$39,191 | \$423,363.00 | \$3,690,833.00 |
| Somerset | \$0 | \$1,180,903 | \$288,277 | \$33,016 | \$0 | \$6,711 | \$170,799.00 | \$1,679,706.00 |
| Wheatfield | \$0 | \$9,915,986 | \$950,377 | \$103,223 | \$2,468,607 | \$0 | \$817,388.00 | \$14,255,581.00 |
| Wilson | \$0 | \$2,517,681 | \$216,500 | \$0 | \$0 | \$11,188 | \$324,976.00 | \$3,070,345.00 |
| CITIES | | | | | | | | |
| City of Lockport | \$0 | \$5,757,277 | \$0 | \$56,015 | \$0 | \$0 | \$0.00 | \$5,813,292.00 |
| City of Niagara Falls | \$0 | \$11,491,875 | \$0 | \$120,148 | \$0 | \$0 | \$0.00 | \$11,612,023.00 |
| City of North Tonawanda | \$0 | \$10,490,750 | \$0 | \$101,803 | \$0 | \$0 | \$0.00 | \$10,592,553.00 |
| TOTAL | \$0 | \$80,125,256 | \$4,871,975 | \$697,318 | \$3,181,204 | \$99,176 | \$5,961,988.00 | \$94,936,917.00 |

2017 Abstract of Taxes Levied

Payable to the Town Supervisor:

| Municipality: | GENERAL TOWN LEVY | HIGHWAY TOWN | SPECIAL DISTRICT | UNPAID ITEMS WATER,ETC. | TOTAL TO TOWN SUPERVISOR | GRAND TOTAL ALL TAXES LEVIED |
|-------------------------|-------------------------|--------------------|---------------------|----------------------------|--------------------------------|------------------------------------|
| TOWNS | | | | | | |
| Cambria | \$0 | \$743,614 | \$1,711,982 | \$33,851 | \$2,489,447.48 | \$6,135,898.48 |
| Hartland | \$434,180 | \$0 | \$904,215 | \$26,214 | \$1,364,608.76 | \$3,111,166.76 |
| Lewiston | \$545,448 | \$499,600 | \$2,727,015 | \$250,811 | \$4,022,873.99 | \$14,481,467.99 |
| Lockport - (Town) | \$0 | \$0 | \$6,118,290 | \$172,901 | \$6,291,190.89 | \$16,213,967.89 |
| Newfane | \$0 | \$0 | \$2,192,329 | \$206,975 | \$2,399,304.00 | \$6,735,071.00 |
| Niagara | \$0 | \$622,641 | \$1,472,636 | \$192,428 | \$2,287,704.50 | \$6,702,235.50 |
| Pendleton | \$0 | \$221,434 | \$1,077,231 | \$54,157 | \$1,352,822.03 | \$6,863,728.03 |
| Porter | \$739,038 | \$0 | \$520,645 | \$57,194 | \$1,316,876.83 | \$5,503,876.83 |
| Royalton | \$683,403 | \$600,650 | \$1,854,582 | \$83,836 | \$3,222,471.45 | \$6,913,304.45 |
| Somerset | \$112,132 | \$0 | \$477,953 | \$16,281 | \$606,365.63 | \$2,286,071.63 |
| Wheatfield | \$0 | \$0 | \$3,551,156 | \$96,294 | \$3,647,449.61 | \$17,903,030.61 |
| Wilson | \$548,768 | \$341,311 | \$401,786 | \$30,802 | \$1,322,667.23 | \$4,393,012.23 |
| CITIES | | | | | | |
| City of Lockport | | | | | | \$5,813,292.00 |
| City of Niagara Falls | | | | | | \$11,612,023.00 |
| City of North Tonawanda | | | | | | \$10,592,553.00 |
| TOTAL | \$3,062,969 | \$3,029,250 | \$23,009,819 | \$1,221,744 | \$30,323,782.40 | \$125,260,699.40 |

2017 NIAGARA COUNTY WATER DISTRICT TAX LEVY

HERBERT DOWNS, EXECUTIVE DIRECTOR

| TOWN | CODE | 2016 TAXABLE VALUE | 2016 EQ.RATE | PROJECTED EQ. FULL VALUE | 2017 Tax Levy per budget | TAX RATE 2016 budget | % OF 2016 TAX LEVY | Prior year % | % Change |
|--------------|-------|-----------------------|-----------------|-----------------------------|--------------------------------|----------------------------|--------------------------|--------------|-------------|
| CAMBRIA | WD203 | \$484,092,719 | 90.00 | \$537,880,799 | \$314,095 | \$0.648832 | 6.4% | 6.3% | 2.3% |
| HARTLAND | WD223 | \$193,698,259 | 98.00 | \$197,651,285 | \$115,418 | \$0.595866 | 2.4% | 2.4% | -1.3% |
| LEWISTON | WD259 | \$932,947,268 | 71.00 | \$1,314,010,237 | \$767,315 | \$0.822464 | 15.7% | 15.7% | 0.3% |
| LOCKPORT | WD263 | \$1,250,435,266 | 100.00 | \$1,250,435,266 | \$730,190 | \$0.583949 | 15.0% | 15.2% | -1.4% |
| NEWFANE | WD283 | \$466,397,819 | 89.00 | \$524,042,493 | \$306,014 | \$0.656122 | 6.3% | 6.4% | -1.9% |
| NIAGARA | WD302 | \$328,823,116 | 56.00 | \$587,184,136 | \$342,885 | \$1.042765 | 7.0% | 7.4% | -4.9% |
| PENDLETON | WD324 | \$553,174,908 | 88.00 | \$628,607,850 | \$367,075 | \$0.663578 | 7.5% | 7.4% | 1.8% |
| PORTER | WD344 | \$312,784,852 | 82.00 | \$381,444,941 | \$222,744 | \$0.712132 | 4.6% | 4.4% | 3.9% |
| ROYALTON | WD364 | \$421,378,796 | 98.00 | \$429,978,363 | \$251,085 | \$0.595866 | 5.2% | 5.2% | -0.9% |
| SOMERSET | WD384 | \$449,238,921 | 91.00 | \$493,669,144 | \$288,277 | \$0.641702 | 5.9% | 5.7% | 3.8% |
| WHEATFIELD | WD404 | \$1,025,325,947 | 63.00 | \$1,627,501,503 | \$950,377 | \$0.926903 | 19.5% | 19.4% | 0.6% |
| WILSON | WD425 | \$315,138,765 | 85.00 | \$370,751,488 | \$216,500 | \$0.686998 | 4.4% | 4.6% | -3.4% |
| | | | | | | | | | |
| GRAND TOTALS | | \$6,733,436,636 | | \$8,343,157,505 | \$4,871,975 | | | | |

Niagara County Sewer District

2017 Tax Levy

| Sewer District | Capital | Operations & Maintenance | Total | Less Direct Payment | Tax Levy Amount |
|----------------|--------------------|--------------------------|--------------------|---------------------|--------------------|
| Cambria | \$90,081 | \$170,899 | \$260,980 | \$260,980 | \$0 |
| Lewiston | \$57,724 | \$126,831 | \$184,555 | | \$184,555 |
| Lockport | \$244,657 | \$1,282,583 | \$1,527,240 | \$1,527,240 | \$0 |
| Niagara | \$119,299 | \$559,074 | \$678,373 | \$678,373 | \$0 |
| Pendleton | \$174,134 | \$353,908 | \$528,042 | | \$528,042 |
| Wheatfield | \$465,502 | \$2,003,105 | \$2,468,607 | | \$2,468,607 |
| | | | | | |
| TOTALS | \$1,151,397 | \$4,496,400 | \$5,647,797 | \$2,466,593 | \$3,181,204 |

Note: For tax rate information see the individual town aggregate tax rate sheet.

2017 County Refuse District Tax Rate Calculations

| TOWN/CITY | NUMBER OF PARCELS | 2016 TAXABLE VALUE | NYS 2016 Final EQ RATES | 2016 EQUALIZED FULL VALUE | % of Equalized Full Value | 2017 SHARE/LEVY | 2017 Net tax Levy | 2017 "Actual" Tax Rate | 2017 "Full Value" Tax Rate |
|-------------------------|-------------------------|--------------------------|----------------------------------|---------------------------------|------------------------------------|--------------------|-------------------------|------------------------------|----------------------------------|
| CITY OF LOCKPORT | 8,192 | \$742,969,127 | 92.00% | \$807,575,138 | 8.0% | \$56,015 | \$56,015 | 0.0753934 | 0.069362 |
| CITY OF NIAGARA FALLS | 22,929 | \$1,472,377,241 | 85.00% | \$1,732,208,519 | 17.2% | \$120,148 | \$120,148 | 0.0816014 | 0.069362 |
| CITY OF NORTH TONAWANDA | 12,799 | \$1,276,908,667 | 87.00% | \$1,467,711,111 | 14.6% | \$101,803 | \$101,803 | 0.0797261 | 0.069362 |
| HARTLAND | 2,042 | \$191,059,059 | 98.00% | \$194,958,223 | 1.9% | \$13,523 | \$13,523 | 0.0707792 | 0.069362 |
| LEWISTON | 6,873 | \$853,101,182 | 71.00% | \$1,201,550,961 | 12.0% | \$83,342 | \$83,342 | 0.0976930 | 0.069362 |
| LOCKPORT (TOWN) | 7,439 | \$1,198,849,761 | 100.00% | \$1,198,849,761 | 11.9% | \$83,155 | \$83,155 | 0.0693623 | 0.069362 |
| PENDLETON | 3,160 | \$520,794,791 | 88.00% | \$591,812,263 | 5.9% | \$41,049 | \$41,049 | 0.0788199 | 0.069362 |
| PORTER | 3,461 | \$399,742,332 | 82.00% | \$487,490,649 | 4.8% | \$33,813 | \$33,813 | 0.0845870 | 0.069362 |
| ROYALTON | 3,928 | \$398,863,596 | 98.00% | \$407,003,669 | 4.0% | \$28,231 | \$28,231 | 0.0707786 | 0.069362 |
| SOMERSET | 1,560 | \$433,151,321 | 91.00% | \$475,990,463 | 4.7% | \$33,016 | \$33,016 | 0.0762228 | 0.069362 |
| WHEATFIELD | 7,655 | \$937,551,968 | 63.00% | \$1,488,177,727 | 14.8% | \$103,223 | \$103,223 | 0.1100984 | 0.069362 |
| | | | | | | | | Average Tax Rate | |
| TOTAL | 80,038 | \$8,425,369,045 | 0.00% | \$10,053,328,484 | 100.0% | \$697,318 | \$697,318 | 0.0813693 | 0.069362 |

| <u>Municipality</u> | <u>TAX + 3%</u> | <u>TAX + 3% + 7%</u> |
|-------------------------|--------------------|----------------------|
| <u>AKRON CSD</u> | | |
| LOCKPORT | \$2,298.00 | \$2,458.85 |
| ROYALTON | \$36,295.66 | \$38,836.33 |
| TOTAL | \$38,593.66 | \$41,295.18 |

| <u>BARKER CSD</u> | | |
|--------------------------|---------------------|---------------------|
| HARTLAND | \$91,828.59 | \$98,256.59 |
| NEWFANE | \$13,969.62 | \$14,947.49 |
| SOMERSET | \$159,625.69 | \$170,799.48 |
| TOTAL | \$265,423.90 | \$284,003.56 |

| LEW-PORT CSD | | |
|---------------------|---------------------|---------------------|
| LEWISTON | \$525,500.14 | \$562,285.28 |
| PORTER | \$283,460.22 | \$303,302.49 |
| TOTAL | \$808,960.36 | \$865,587.77 |

| <u>LOCKPORT CITY SD</u> | | |
|--------------------------------|---------------------|---------------------|
| CAMBRIA | \$11,325.36 | \$12,118.14 |
| LOCKPORT | \$588,121.94 | \$629,290.52 |
| PENDLETON | \$9,354.76 | \$10,009.59 |
| TOTAL | \$608,802.06 | \$651,418.25 |

| | | |
|-------------------|-------------------|-------------------|
| MEDINA CSD | | |
| HARTLAND | \$7,065.85 | \$7,560.47 |
| TOTAL | \$7,065.85 | \$7,560.47 |

| <u>NEWFANE CSD</u> | | |
|---------------------------|---------------------|---------------------|
| CAMBRIA | \$19,987.03 | \$21,386.14 |
| LOCKPORT | \$87,511.32 | \$93,637.13 |
| NEWFANE | \$583,722.55 | \$624,583.04 |
| WILSON | \$6,558.00 | \$7,017.06 |
| TOTAL | \$697,778.90 | \$746,623.37 |

| <u>Municipality</u> | <u>TAX + 3%</u> | <u>TAX + 3% + 7%</u> |
|--------------------------------------|-----------------------|-----------------------|
| <u>NIAGARA WHEATFIELD CSD</u> | | |
| CAMBRIA | \$13,060.51 | \$13,974.73 |
| LEWISTON | \$121,474.78 | \$129,978.02 |
| NIAGARA | \$510,379.86 | \$546,106.39 |
| WHEATFIELD | \$649,145.20 | \$694,585.32 |
| TOTAL | \$1,294,060.35 | \$1,384,644.46 |

| <u>ROY-HART CSD</u> | | |
|----------------------------|---------------------|---------------------|
| HARTLAND | \$119,133.35 | \$127,472.67 |
| LOCKPORT | \$12,253.69 | \$13,111.43 |
| ROYALTON | \$359,371.03 | \$384,526.94 |
| TOTAL | \$490,758.07 | \$525,111.04 |

| <u>STARPOINT CSD</u> | | |
|-----------------------------|---------------------|---------------------|
| CAMBRIA | \$244,906.02 | \$262,049.43 |
| LOCKPORT | \$190,246.60 | \$203,563.86 |
| PENDLETON | \$358,755.55 | \$383,868.46 |
| WHEATFLD | \$114,768.74 | \$122,802.57 |
| TOTAL | \$908,676.91 | \$972,284.32 |

| <u>WILSON CSD</u> | | |
|--------------------------|---------------------|---------------------|
| CAMBRIA | \$55,156.66 | \$59,017.61 |
| NEWFANE | \$0.00 | \$0.00 |
| PORTER | \$99,517.24 | \$106,483.46 |
| WILSON | \$297,157.67 | \$317,958.61 |
| TOTAL | \$451,831.57 | \$483,459.68 |

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RETURNED 2016 VILLAGE TAXES FOR THE 2017 TAX LEVY

Prepared by Niagara County Real Property

| Municipality | TAX + 3% | TAX + 3% + 7% |
|-----------------------|--------------------|--------------------|
| BARKER (SOMERSET) | \$6,271.75 | \$6,710.77 |
| LEWISTON (LEWISTON) | \$26,106.31 | \$27,396.94 |
| MIDDLEPORT (HARTLAND) | \$2,935.57 | \$3,141.05 |
| MIDDLEPORT (ROYALTON) | \$37,040.35 | \$39,191.35 |
| WILSON (WILSON) | \$10,999.47 | \$11,187.99 |
| YOUNGSTOWN (PORTER) | \$15,931.40 | \$11,547.84 |
| TOTAL | \$99,284.85 | \$99,175.94 |

2017 STATE AID PER TOWN BUDGET

| Towns | Gen Fund Townwide A 3001 | Mortgage Tax A 3005 | Real Prop Maintenance A 3040 | STAR - State Aid Other A 3089 | Youth Programs A 3820 | Consolidated Highway/Chips DA 3501 DB 3521 | Per Capita DB 3001 | Miscellaneous Described | Amount | Aggregate State Aid 2016 | Aggregate State Aid 2015 | Difference |
|--------------------------------------|--------------------------------|------------------------|------------------------------------|-------------------------------------|-----------------------------|--|-----------------------|-----------------------------------|-----------|-----------------------------|-----------------------------|------------|
| CAMBRIA | \$24,000 | \$75,000 | \$0 | \$0 | \$0 | \$86,784 | \$0 | | | \$185,784 | \$177,600 | 8,184.00 |
| HARTLAND | \$25,000 | \$35,000 | \$0 | \$0 | \$1,500 | \$135,000 | \$0 | | | \$196,500 | \$195,010 | 1,490.00 |
| LEWISTON | \$85,269 | \$221,000 | \$0 | \$0 | \$0 | \$150,000 | \$0 | | | \$456,269 | \$374,000 | 82,269.00 |
| LOCKPORT | \$65,000 | \$260,000 | \$0 | \$0 | \$0 | \$180,000 | \$0 | A 3000 State Grant Day Rd Park | \$69,000 | \$574,000 | \$485,000 | 89,000.00 |
| NEWFANE | \$59,094 | \$100,000 | \$0 | \$0 | \$3,500 | \$171,000 | \$0 | | | \$333,594 | \$296,663 | 36,931.00 |
| NIAGARA | \$64,691 | \$20,000 | \$0 | \$0 | \$0 | \$68,621 | \$0 | DA 3089 State Aid, Other | \$10,179 | \$163,491 | \$163,500 | (9.00) |
| PENDLETON | \$26,000 | \$130,000 | \$0 | \$0 | \$0 | \$55,000 | \$0 | A 3201.3501 Trail Grant | \$480,000 | \$691,000 | \$211,750 | 479,250.00 |
| PORTER | \$35,000 | \$80,000 | \$0 | \$0 | \$3,000 | \$75,000 | \$0 | A3089 State Aid (other) | \$50,000 | \$243,000 | \$182,436 | 60,564.00 |
| ROYALTON | \$43,500 | \$70,000 | \$0 | \$0 | \$1,500 | \$200,238 | \$0 | | | \$315,238 | \$315,238 | 0.00 |
| SOMERSET | \$15,152 | \$25,000 | \$0 | \$0 | \$0 | \$110,000 | \$0 | | | \$150,152 | \$124,845 | 25,307.00 |
| WHEATFIELD | \$55,227 | \$325,000 | \$0 | \$0 | \$0 | \$85,592 | \$0 | | | \$465,819 | \$465,819 | 0.00 |
| WILSON | \$25,000 | \$55,000 | \$0 | \$0 | \$1,000 | \$100,000 | \$0 | | \$1,500 | \$182,500 | \$171,000 | 11,500.00 |
| TOTALS | \$522,933 | \$1,396,000 | \$0 | \$0 | \$10,500 | \$1,417,235 | \$0 | | \$610,679 | \$3,957,347 | \$3,162,861 | 794,486.00 |
| COUNTY STATE AID FIGURE \$38,032,038 | | | | | | | | | | | | |

COUNTY/TOWN & SPECIAL DISTRICT TAXES PAID BY UTILITIES 2009 TO 2017

| CITIES | Roll | 2009 | 2010 | 2011 | 2012 | 2013** | 2014 | 2015 | 2016 | 2017 |
|-------------------------|------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| City of North Tonawanda | 5 | \$190,721.38 | \$195,919.11 | \$147,174.51 | \$154,723.12 | \$212,207.34 | \$214,266.33 | \$210,704.88 | \$206,606.29 | \$167,332.02 |
| | 6 | \$154,916.04 | \$155,584.34 | \$149,383.61 | \$156,821.33 | \$152,244.88 | \$153,842.93 | \$162,460.42 | \$157,687.15 | \$178,330.90 |
| | 7 | \$12,900.79 | \$14,251.44 | \$15,645.23 | \$18,345.97 | \$23,588.37 | \$23,821.59 | \$26,488.94 | \$26,771.98 | \$16,060.78 |
| Total | | \$358,538.21 | \$365,754.89 | \$312,203.35 | \$329,890.42 | \$388,040.59 | \$391,930.85 | \$399,654.24 | \$391,065.42 | \$361,723.70 |
| City of Niagara Falls | 5 | \$440,914.95 | \$433,509.47 | \$463,013.88 | \$449,459.36 | \$458,728.69 | \$461,760.05 | \$461,950.34 | \$447,048.32 | \$461,325.62 |
| | 6 | \$372,073.65 | \$366,178.81 | \$367,448.16 | \$374,602.39 | \$379,677.52 | \$378,769.11 | \$358,313.24 | \$399,547.97 | \$388,519.17 |
| | 7 | \$41,426.22 | \$41,259.10 | \$44,723.41 | \$54,821.16 | \$58,412.15 | \$64,757.98 | \$71,562.92 | \$70,131.26 | \$72,206.08 |
| Total | | \$854,414.82 | \$840,947.38 | \$875,185.45 | \$878,882.91 | \$896,818.36 | \$905,287.14 | \$891,826.50 | \$916,727.55 | \$922,050.87 |
| City of Lockport | 5 | \$181,279.18 | \$182,323.70 | \$187,823.20 | \$185,110.30 | \$176,042.14 | \$165,010.15 | \$165,118.15 | \$168,600.03 | \$204,518.84 |
| | 6 | \$154,699.10 | \$152,160.99 | \$155,176.24 | \$173,751.94 | \$174,412.07 | \$171,983.06 | \$171,048.65 | \$168,520.76 | \$161,871.91 |
| | 7 | \$25,458.70 | \$11,306.36 | \$10,026.27 | \$11,555.92 | \$12,086.90 | \$13,297.95 | \$14,174.97 | \$15,177.44 | \$30,416.01 |
| Total | | \$361,436.98 | \$345,791.05 | \$353,025.71 | \$370,418.16 | \$362,541.11 | \$350,291.16 | \$350,341.77 | \$352,298.23 | \$396,806.76 |
| | | | | | | | | | | |
| Total Cities | | \$1,574,390.01 | \$1,552,493.32 | \$1,540,414.51 | \$1,579,191.49 | \$1,647,400.06 | \$1,647,509.15 | \$1,641,822.51 | \$1,660,091.20 | \$1,680,581.33 |

| TOWNS | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 |
|--------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Cambria | \$484,221.60 | \$484,662.45 | \$515,828.98 | \$507,172.87 | \$516,385.87 | \$509,839.16 | \$549,289.82 | \$565,463.01 | \$569,306.41 |
| Hartland | \$122,622.04 | \$123,059.76 | \$131,135.48 | \$119,648.24 | \$122,204.34 | \$118,861.27 | \$100,500.94 | \$98,578.90 | \$100,080.16 |
| Lewiston | \$477,385.20 | \$475,535.00 | \$513,994.80 | \$512,574.50 | \$516,915.99 | \$511,634.21 | \$520,028.18 | \$531,584.91 | \$602,855.01 |
| Lockport | \$551,187.26 | \$567,455.59 | \$596,685.05 | \$579,550.16 | \$578,035.99 | \$535,024.55 | \$570,023.28 | \$644,987.29 | \$628,862.02 |
| Newfane | \$175,363.21 | \$169,082.28 | \$172,917.94 | \$174,367.57 | \$188,718.47 | \$183,434.67 | \$184,084.86 | \$178,417.41 | \$190,401.81 |
| Niagara | \$453,207.58 | \$451,113.28 | \$464,342.41 | \$456,198.08 | \$450,600.09 | \$440,180.47 | \$435,999.75 | \$454,964.49 | \$453,010.58 |
| Pendleton | \$373,275.62 | \$350,394.60 | \$367,789.92 | \$366,695.44 | \$373,611.82 | \$362,521.92 | \$353,400.11 | \$355,311.53 | \$366,113.08 |
| Porter | \$93,651.14 | \$98,971.25 | \$103,592.49 | \$99,803.15 | \$96,719.72 | \$95,000.16 | \$95,925.46 | \$99,710.45 | \$105,980.09 |
| Royalton | \$457,170.69 | \$458,562.99 | \$468,604.23 | \$474,556.28 | \$488,467.35 | \$491,152.05 | \$534,310.24 | \$533,499.31 | \$557,683.39 |
| Somerset | \$182,432.53 | \$179,096.39 | \$176,144.12 | \$178,877.45 | \$119,674.56 | \$115,804.46 | \$117,154.36 | \$116,077.34 | \$123,975.53 |
| Wheatfield | \$513,585.07 | \$534,803.52 | \$573,030.83 | \$542,408.95 | \$544,472.22 | \$536,305.97 | \$523,471.32 | \$526,266.76 | \$520,609.61 |
| Wilson | \$112,789.73 | \$112,992.06 | \$111,848.90 | \$108,642.46 | \$110,130.43 | \$106,652.15 | \$103,983.27 | \$111,467.15 | \$115,557.37 |
| Total Towns | \$3,996,891.67 | \$4,005,729.17 | \$4,195,915.15 | \$4,120,495.15 | \$4,105,936.85 | \$4,006,411.04 | \$4,088,171.59 | \$4,216,328.55 | \$4,334,435.06 |
| | | | | | | | | | |
| Total County | \$5,571,281.68 | \$5,558,222.49 | \$5,736,329.66 | \$5,699,686.64 | \$5,753,336.91 | \$5,653,920.19 | \$5,729,994.10 | \$5,876,419.75 | \$6,015,016.39 |

SECTION IV

ASSESSMENT INFORMATION

RESIDENTIAL VALUES
PARCEL COUNT & EQUALIZATION DATA
ASSESSMENT HISTORY
EXEMPTION TOTALS
WHOLLY EXEMPTS

PAGES 45 - 57

2016 RESIDENTIAL - AVERAGE ASSESSED VALUE & TAX AMOUNT

PROPERTY CLASS CODE - 210 - SINGLE FAMILY RESIDENTIAL - ROLL SECTION 1

| TOWNS | SINGLE FAMILY TAXABLE ASSESSMENT | # of SINGLE FAMILY PARCELS | AVERAGE ASSESSMENT | TOTAL COUNTY TAX LEVY FOR SINGLE FMLY RES | 2017 TAX RATE | **AVERAGE SINGLE FAMILY TAX AMOUNT |
|---------------------|--|----------------------------------|-----------------------|---|----------------------|--|
| CAMBRIA | \$241,036,600 | 1679 | \$143,560 | \$1,987,872 | \$8.247180 | \$1,184 |
| HARTLAND | \$108,223,600 | 1075 | \$100,673 | \$854,127 | \$7.892246 | \$795 |
| LEWISTON | \$660,555,000 | 5185 | \$127,397 | \$6,857,089 | \$10.380799 | \$1,322 |
| LOCKPORT | \$738,567,000 | 5218 | \$141,542 | \$5,528,985 | \$7.486098 | \$1,060 |
| NEWFANE | \$270,795,010 | 2757 | \$98,221 | \$2,303,599 | \$8.506801 | \$836 |
| NIAGARA | \$161,127,240 | 2349 | \$68,594 | \$2,134,398 | \$13.246660 | \$909 |
| PENDLETON | \$400,424,286 | 2287 | \$175,087 | \$3,362,756 | \$8.397982 | \$1,470 |
| PORTER | \$289,526,826 | 2241 | \$129,195 | \$2,626,175 | \$9.070576 | \$1,172 |
| ROYALTON | \$230,656,600 | 2182 | \$105,709 | \$1,825,942 | \$7.916277 | \$837 |
| SOMERSET | \$80,544,500 | 733 | \$109,883 | \$677,345 | \$8.409575 | \$924 |
| WHEATFIELD | \$695,887,756 | 5593 | \$124,421 | \$8,136,817 | \$11.692714 | \$1,455 |
| WILSON | \$190,989,350 | 1679 | \$113,752 | \$1,682,066 | \$8.807120 | \$1,002 |
| TOTAL TOWNS | \$4,068,333,768 | 32978 | \$123,365 | \$37,977,170 | \$9.171169 | \$1,131 |
| CITIES | SINGLE FAMILY TOTAL ASSESSMENT | # of SINGLE FAMILY PARCELS | AVERAGE ASSESSMENT | TOTAL COUNTY TAX LEVY FOR SINGLE FAMILY RES'S | 2017 TAX RATE | **AVERAGE SINGLE FAMILY TAX AMOUNT |
| LOCKPORT | \$447,065,630 | 5570 | \$80,263 | \$3,703,680 | \$8.284422 | \$665 |
| NIAGARA FALLS | \$793,872,450 | 13693 | \$57,977 | \$7,096,735 | \$8.939390 | \$518 |
| NO. TONAWANDA | \$933,399,830 | 9326 | \$100,086 | \$8,125,159 | \$8.704907 | \$871 |
| TOTAL CITIES | \$2,174,337,910 | 28589 | \$76,055 | \$18,925,574 | 8.642906 | \$657 |
| TOTAL COUNTY | \$6,242,671,678 | 61567 | \$101,396 | \$56,902,745 | Avg. 9.065516 | \$919 |

*NOTE: THIS AVERAGE IS CALCULATED USING ASSESSMENTS WHICH HAVE NOT BEEN EQUALIZED

NIAGARA COUNTY ASSESSING UNIT'S RESIDENTIAL ASSESSMENT RATIOS

| TOWN\CITY | 2011 FINAL | 2012 FINAL | 2013 FINAL | 2014 FINAL | 2015 FINAL | 2016 FINAL |
|-----------------------|---------------|---------------|---------------|---------------|----------------|----------------|
| CAMBRIA | 98.46 * | 98.46 * | 100.00 * | 99.00 | 94.00 | 90.00 |
| HARTLAND | 95.02 * | 95.02 | 100.00 | 100.00 | 100.00 | 98.00 |
| LEWISTON | 79.92 | 79.92 | 80.00 | 79.00 | 73.00 | 71.00 |
| LOCKPORT | 100.00 * | 100.00 * | 100.00 * | 100.00 * | 100.00 * | 100.00 * |
| NEWFANE | 90.68 | 90.68 | 92.00 | 92.00 | 90.00 | 89.00 |
| NIAGARA | 70.84 | 70.84 | 70.66 | 69.58 | 62.55 | 64.26 |
| PENDLETON | 92.23 | 92.23 | 96.00 | 94.00 | 90.00 | 88.00 |
| PORTER | 92.30 | 92.30 | 93.00 | 94.00 | 88.00 | 82.00 |
| ROYALTON | 93.93 | 93.93 | 92.00 | 100.00 * | 100.00 | 98.00 |
| SOMERSET | 100.00 | 100.00 | 100.00 | 100.00 | 98.00 | 93.62 |
| WHEATFIELD | 69.28 | 69.28 | 70.00 | 69.00 | 65.00 | 63.00 |
| WILSON | 88.56 | 88.56 | 92.00 | 90.00 | 90.05 | 91.51 |
| LOCKPORT | 100.00 * | 100.00 * | 100.00 * | 100.00 | 96.29 | 97.15 |
| NIAG FALLS | 88.56 | 88.56 | 92.00 | 90.00 | 90.05 | 91.51 |
| N.TON | 93.39 | 93.39 | 97.00 | 92.00 | 91.00 | 87.00 |
| County Average | 90.21 | 91.64 | 91.64 | 91.24 | 88.53 0 | 86.94 0 |

*Updated assessments. Pursuant to Section 738 of the Real Property Tax Law, a residential assessment ratio is not established in the year that a revaluation is completed. These figures represent the ratio that would have been in effect if the towns had not updated assessments.

2016 Final Roll Parcel Count & Equalization Table

| MUNICIPALITY | | # of Parcels | Total Assessed Value | Total Taxable Value | CURRENT MODIFIED COUNTY TAXABLE | 2016 Final Eq. Rate for Current purposes | EQUALIZED MODIFIED COUNTY TAXABLE | % OF TOTAL EQUALIZED MOD.TAXABLE |
|-----------------------|-----------------------|--------------|----------------------|---------------------|---------------------------------------|---|---|--|
| CAMBRIA | | 2,685 | \$487,386,891 | \$358,727,705 | \$358,943,071 | 90.00% | \$398,825,634 | 3.73412% |
| HARTLAND | Town outside Village | 1961 | \$188,660,325 | \$169,609,608 | \$175,025,494 | 98.00% | \$178,597,443 | 1.67217% |
| | Village of Middleport | 81 | \$5,537,034 | \$5,275,579 | | | | |
| | Total | 2,042 | \$194,197,359 | \$174,885,187 | | | | |
| LEWISTON | Town outside Village | 5758 | \$2,413,716,474 | \$688,454,243 | \$837,652,705 | 71.00% | \$1,179,792,542 | 11.04613% |
| | Village of Lewiston | 1208 | \$181,054,434 | \$148,070,381 | | | | |
| | Total | 6,966 | \$2,594,770,908 | \$836,524,624 | | | | |
| TOWN of LOCKPORT | | 7,449 | \$1,256,889,781 | \$1,090,367,703 | \$1,091,105,620 | 100.00% | \$1,091,105,620 | 10.21578% |
| NEWFANE | | 4,427 | \$468,023,549 | \$398,134,875 | \$398,539,306 | 89.00% | \$447,796,973 | 4.19262% |
| NIAGARA | | 3,779 | \$461,491,316 | \$265,446,537 | \$266,688,961 | 56.00% | \$476,230,288 | 4.45884% |
| PENDLETON | | 3,165 | \$556,565,341 | \$497,182,513 | \$497,414,933 | 88.00% | \$565,244,242 | 5.29226% |
| PORTER | Town outside Village | 2554 | \$325,401,229 | \$292,804,312 | \$387,005,373 | 82.00% | \$471,957,772 | 4.41884% |
| | Village of Youngstown | 919 | \$103,129,150 | \$93,713,012 | | | | |
| | Total | 3,473 | \$428,530,379 | \$386,517,324 | | | | |
| ROYALTON | Town outside Village | 3268 | \$366,183,453 | \$325,269,977 | \$372,603,138 | 98.00% | \$380,207,284 | 3.55980% |
| | Village of Middleport | 662 | \$60,652,878 | \$47,078,682 | | | | |
| | Total | 3,930 | \$426,836,331 | \$372,348,659 | | | | |
| SOMERSET | Town outside Village | 1329 | \$608,508,394 | \$121,733,826 | \$140,469,828 | 91.00% | \$154,362,448 | 1.44526% |
| | Village of Barker | 245 | \$25,752,292 | \$18,411,217 | | | | |
| | Total | 1,574 | \$634,260,686 | \$140,145,043 | | | | |
| WHEATFIELD | | 7668 | \$1,052,727,210 | \$846,517,859 | \$848,102,202 | 63.00% | \$1,346,193,971 | 12.60411% |
| WILSON | Town outside Village | 2515 | \$252,706,163 | \$238,096,061 | \$285,299,993 | 85.00% | \$335,647,051 | 3.14259% |
| | Village of Wilson | 585 | \$62,852,065 | \$46,922,430 | | | | |
| | Total | 3,100 | \$315,558,228 | \$285,018,491 | | | | |
| CITY of LOCKPORT: | | 8,204 | \$823,831,094 | \$694,735,035 | \$695,319,955 | 92.00% | \$755,782,560 | 7.07622% |
| CITY of NIAGARA FALLS | | 22,929 | \$2,356,601,963 | \$1,281,830,339 | \$1,285,933,067 | 85.00% | \$1,512,862,432 | 14.16459% |
| CITY of N. TONAWANDA | | 12,817 | \$1,433,059,732 | \$1,198,408,144 | \$1,205,807,892 | 87.00% | \$1,385,986,083 | 12.97668% |
| GRAND TOTAL | | 94,208 | \$13,490,730,768 | \$8,826,790,038 | \$8,845,911,538 | | \$10,680,592,342 | 100.00000% |

NYS FINAL EQUALIZATION RATES

NIAGARA COUNTY ASSESSING UNITS

| MUNICIPALITY | | 2011 FINAL | 2012 FINAL | 2013 FINAL | 2014 FINAL | 2015 FINAL | 2016 FINAL |
|---------------|--|---------------|---------------|---------------|---------------|---------------|---------------|
| CAMBRIA | | 100.00 | 100.00 | 100.00 | 99.00 | 94.00 | 0.00 |
| HARTLAND | | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 0.00 |
| LEWISTON | | 81.00 | 82.00 | 80.00 | 79.00 | 73.00 | 0.00 |
| LOCKPORT | | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 0.00 |
| NEWFANE | | 98.00 | 96.00 | 92.00 | 92.00 | 90.00 | 0.00 |
| NIAGARA | | 59.00 | 59.00 | 60.00 | 60.00 | 55.00 | 0.00 |
| PENDLETON | | 98.00 | 97.00 | 96.00 | 94.00 | 90.00 | 0.00 |
| PORTER | | 91.00 | 95.00 | 93.00 | 94.00 | 88.00 | 0.00 |
| ROYALTON | | 97.00 | 98.00 | 92.00 | 100.00 | 100.00 | 0.00 |
| SOMERSET | | 76.00 | 100.00 | 100.00 | 100.00 | 98.00 | 0.00 |
| WHEATFIELD | | 69.00 | 69.00 | 70.00 | 69.00 | 65.00 | 0.00 |
| WILSON | | 93.00 | 92.00 | 92.00 | 90.00 | 84.00 | 0.00 |
| | | | | | | | |
| LOCKPORT | | 100.00 | 100.00 | 100.00 | 100.00 | 99.00 | 0.00 |
| NIAGARA FALLS | | 93.00 | 92.00 | 92.00 | 90.00 | 84.00 | 0.00 |
| N.TONAWANDA | | 97.00 | 97.00 | 97.00 | 92.00 | 91.00 | 0.00 |

NIAGARA COUNTY ASSESSED VALUES

1985-86 TO 2016-17

| YEAR OF ASSESSMENT/TAX | COUNTY TOTAL ASSESSED VALUE | TOTAL COUNTY TAXABLE VALUE | TOTAL PARCELS |
|---------------------------|--------------------------------|-------------------------------|------------------|
| 1985-1986 | \$7,478,581,825 | \$4,152,596,638 | 82,895 |
| 1986-1987 | \$7,521,756,105 | \$4,058,661,473 | 82,898 |
| 1987-1988 | \$7,696,314,875 | \$4,218,121,087 | 83,974 |
| 1988-1989 | \$7,888,357,875 | \$4,392,219,559 | 84,581 |
| 1989-1990 | \$7,979,978,754 | \$4,489,640,082 | 84,828 |
| 1990-1991 | \$8,308,647,610 | \$4,806,803,774 | 85,836 |
| 1991-1992 | \$8,434,780,586 | \$4,963,086,971 | 86,821 |
| 1992-1993 | \$8,576,291,369 | \$5,071,987,638 | 87,518 |
| 1993-1994 | \$9,115,895,374 | \$5,527,618,408 | 88,318 |
| 1994-1995 | \$10,253,189,051 | \$6,528,769,618 | 88,731 |
| 1995-1996 | \$10,287,951,979 | \$6,571,154,485 | 89,333 |
| 1996-1997 | \$10,411,727,461 | \$6,675,022,450 | 89,880 |
| 1997-1998 | \$10,412,809,336 | \$6,660,212,127 | 90,471 |
| 1998-1999 | \$10,485,387,212 | \$6,642,607,005 | 90,764 |
| 1999-2000 | \$10,533,257,375 | \$6,708,221,990 | 91,104 |
| 2000-2001 | \$10,656,797,305 | \$6,760,125,278 | 91,401 |
| 2001-2002 | \$11,275,244,564 | \$7,242,079,133 | 91,386 |
| 2002-2003 | \$11,329,962,861 | \$7,347,103,779 | 91,613 |
| 2003-2004 | \$11,400,678,089 | \$7,448,446,470 | 91,983 |
| 2004-2005 | \$11,809,659,157 | \$7,747,733,596 | 92,306 |
| 2005-2006 | \$12,076,371,077 | \$7,984,370,731 | 92,626 |
| 2006-2007 | \$12,532,212,529 | \$8,420,095,189 | 93,073 |
| 2007-2008 | \$12,595,167,242 | \$7,799,520,894 | 93,494 |
| 2008-2009 | \$12,742,378,112 | \$7,950,465,723 | 93,845 |
| 2009-2010 | \$12,870,439,995 | \$8,169,271,580 | 93,899 |
| 2010-2011 | \$12,975,051,130 | \$8,226,231,355 | 93,912 |
| 2011-2012 | \$13,181,543,983 | \$8,387,216,994 | 93,921 |
| 2012-2013 | \$13,062,660,541 | \$8,484,400,244 | 94,046 |
| 2013-2014 | \$13,138,188,875 | \$8,521,428,020 | 93,985 |
| 2014-2015 | \$13,242,585,789 | \$8,606,281,432 | 94,013 |
| 2015-2016 | \$13,434,072,033 | \$8,725,448,440 | 94,161 |
| 2016-2017 | \$13,488,381,468 | \$8,824,545,149 | 94,208 |

*Because of Court ordered changes these totals differ from the totals appearing on the final Assessment rolls.

Niagara County Taxable Value Analysis 2016 - pg. 1 of 3

| FINAL ROLL | CAMBRIA | HARTLAND | LEWISTON | LOCKPORT | NEWFANE | NIAGARA | PENDLETON |
|-----------------------------------|----------------------|----------------------|----------------------|------------------------|----------------------|----------------------|----------------------|
| Land Value | \$76,751,440 | \$51,954,400 | \$228,300,578 | \$259,999,301 | \$83,165,550 | \$68,233,570 | \$120,605,850 |
| Total Assessed Value | \$487,386,891 | \$194,197,359 | \$2,595,026,408 | \$1,255,006,881 | \$468,023,549 | \$461,491,316 | \$556,565,341 |
| <u>EXEMPTIONS:</u> | | | | | | | |
| Aged 0 - 65 | \$1,842,428 | \$1,293,629 | \$3,966,986 | \$2,126,324 | \$2,352,439 | \$2,589,682 | \$2,677,909 |
| Veterans | \$8,233,701 | \$4,836,453 | \$19,672,088 | \$24,209,563 | \$10,639,491 | \$6,600,141 | \$10,480,845 |
| Clergy | \$4,500 | \$1,500 | \$7,500 | \$4,500 | \$6,000 | \$4,500 | \$1,500 |
| Agriculture Bldgs. | \$1,606,200 | \$946,000 | \$2,445,000 | \$1,146,275 | \$1,096,600 | \$0 | \$169,000 |
| Agriculture Land | \$7,735,125 | \$8,692,300 | \$1,675,750 | \$3,324,800 | \$3,162,668 | \$489,080 | \$2,617,782 |
| Paraplegic | \$410,060 | \$397,990 | \$262,000 | \$232,010 | \$613,542 | \$329,976 | \$165,320 |
| Other Partial Exemptions | \$1,447,772 | \$30,500 | \$0 | \$6,687,430 | \$1,319,434 | \$933,500 | \$69,650 |
| Wholly Exempt Property | \$107,379,400 | \$3,113,800 | \$1,730,230,100 | \$128,749,005 | \$50,698,500 | \$185,097,900 | \$43,200,822 |
| Total County Exemptions | \$128,659,186 | \$19,312,172 | \$1,758,259,424 | \$166,479,907 | \$69,888,674 | \$196,044,779 | \$59,382,828 |
| Total County Taxable Value | \$358,727,705 | \$174,885,187 | \$836,766,984 | \$1,088,526,974 | \$398,134,875 | \$265,446,537 | \$497,182,513 |

| FINAL ROLL | PORTER | ROYALTON | SOMERSET | WHEATFIELD | WILSON | | TOTAL TOWNS |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------|------------------------|
| Land Value | \$86,130,576 | \$85,957,705 | \$42,976,750 | \$136,640,966 | \$66,937,750 | | \$1,307,654,436 |
| Total Assessed Value | \$428,530,379 | \$426,836,331 | \$634,260,686 | \$1,052,727,210 | \$315,558,228 | | \$8,875,610,579 |
| <u>EXEMPTIONS:</u> | | | | | | | |
| Aged 0 - 65 | \$1,517,617 | \$1,366,945 | \$1,521,356 | \$5,269,640 | \$1,559,343 | | \$28,084,298 |
| Veterans | \$8,661,539 | \$9,488,584 | \$4,046,315 | \$19,778,295 | \$7,609,728 | | \$134,256,743 |
| Clergy | \$6,000 | \$3,000 | \$1,500 | \$13,500 | \$3,000 | | \$57,000 |
| Agriculture Bldgs. | \$1,127,675 | \$1,108,900 | \$1,509,551 | \$184,382 | \$449,500 | | \$11,789,083 |
| Agriculture Land | \$949,936 | \$11,528,100 | \$3,426,536 | \$1,428,890 | \$2,485,156 | | \$47,516,123 |
| Paraplegic | \$205,915 | \$474,013 | \$231,690 | \$1,090,040 | \$167,302 | | \$4,579,858 |
| Other Partial Exemptions | \$155,643 | \$1,433,265 | \$174,947 | \$3,643,022 | \$189,768 | | \$16,084,931 |
| Wholly Exempt Property | \$29,391,450 | \$29,084,865 | \$483,125,648 | \$174,801,582 | \$18,075,940 | | \$2,982,949,012 |
| Total County Exemptions | \$42,015,775 | \$54,487,672 | \$494,037,543 | \$206,209,351 | \$30,539,737 | \$0 | \$3,225,317,048 |
| Total County Taxable Value | \$386,514,604 | \$372,348,659 | \$140,223,143 | \$846,517,859 | \$285,018,491 | \$0 | \$5,650,293,531 |

Niagara County Taxable Value Analysis 2016 - pg. 2 of 3

| FINAL ROLL | LOCKPORT CITY | NIAGARA FALLS | N.TONAWANDA | TOTAL CITIES | TOTAL COUNTY | % EXEMPT |
|-----------------------------------|----------------------|------------------------|------------------------|------------------------|------------------------|---------------|
| Land Value | \$91,133,330 | \$285,403,638 | \$274,229,868 | \$650,766,836 | \$1,958,421,272 | 0.00% |
| Total Assessed Value | \$823,109,194 | \$2,356,601,963 | \$1,433,059,732 | \$4,612,770,889 | \$13,488,381,468 | 0.00% |
| EXEMPTIONS: | | | | | | |
| Aged 0-65 | \$3,228,492 | \$16,239,374 | \$17,315,929 | \$36,783,795 | \$64,868,093 | 0.48% |
| Veterans | \$16,038,360 | \$30,687,191 | \$45,777,655 | \$92,503,206 | \$226,759,949 | 1.68% |
| Clergy | \$7,500 | \$12,000 | \$19,500 | \$39,000 | \$96,000 | 0.00% |
| Agriculture Bldgs. | \$0 | \$0 | \$0 | \$0 | \$11,789,083 | 0.09% |
| Agriculture Land | \$156,900 | \$0 | \$0 | \$156,900 | \$47,673,023 | 0.35% |
| Paraplegic | \$593,690 | \$2,627,194 | \$2,650,500 | \$5,871,384 | \$10,451,242 | 0.08% |
| Other Partial Exemptions | \$3,085,595 | \$19,342,886 | \$5,781,560 | \$28,210,041 | \$44,294,972 | 0.33% |
| Wholly Exempt Property | \$105,985,522 | \$1,005,862,979 | \$163,106,444 | \$1,274,954,945 | \$4,257,903,957 | 31.57% |
| Total County Exemptions | \$129,096,059 | \$1,074,771,624 | \$234,651,588 | \$1,438,519,271 | \$4,663,836,319 | 34.58% |
| Total County Taxable Value | \$694,013,135 | \$1,281,830,339 | \$1,198,408,144 | \$3,174,251,618 | \$8,824,545,149 | 65.42% |

| FINAL ROLL | Village Middleport | T O V Hartland | Total Hartland | Village Lewiston | T O V Lewiston | Total Lewiston |
|-----------------------------------|-----------------------|----------------------|----------------------|----------------------|------------------------|------------------------|
| Land Value | \$869,300 | \$51,085,100 | \$51,954,400 | \$33,530,100 | \$194,770,478 | \$228,300,578 |
| Total Assessed Value | \$5,537,034 | \$188,660,325 | \$194,197,359 | \$181,054,434 | \$2,413,971,974 | \$2,595,026,408 |
| EXEMPTIONS: | | | | | | |
| Aged 0 - 65 | \$40,700 | \$1,252,929 | \$1,293,629 | \$871,116 | \$3,095,870 | \$3,966,986 |
| Veterans | \$205,155 | \$4,631,298 | \$4,836,453 | \$2,977,687 | \$16,694,401 | \$19,672,088 |
| Clergy | \$0 | \$1,500 | \$1,500 | \$0 | \$7,500 | \$7,500 |
| Agriculture Bldgs. | \$0 | \$946,000 | \$946,000 | \$0 | \$2,445,000 | \$2,445,000 |
| Agriculture Land | \$0 | \$8,692,300 | \$8,692,300 | \$0 | \$1,675,750 | \$1,675,750 |
| Paraplegic | \$0 | \$397,990 | \$397,990 | \$36,950 | \$225,050 | \$262,000 |
| Other Partial Exemptions | \$0 | \$30,500 | \$30,500 | \$0 | \$0 | \$0 |
| Wholly Exempt Property | \$15,600 | \$3,098,200 | \$3,113,800 | \$29,098,300 | \$1,701,131,800 | \$1,730,230,100 |
| Total County Exemptions | \$261,455 | \$19,050,717 | \$19,312,172 | \$32,984,053 | \$1,725,275,371 | \$1,758,259,424 |
| Total County Taxable Value | \$5,275,579 | \$169,609,608 | \$174,885,187 | \$148,070,381 | \$688,696,603 | \$836,766,984 |

Niagara County Taxable Value Analysis 2016 - pg. 3 of 3

| FINAL ROLL | Village Youngstown | T O V Porter | Total Porter | Village Middleport | T O V Royalton | Total Royalton |
|-----------------------------------|-------------------------------|-------------------------|-------------------------|-------------------------------|---------------------------|---------------------------|
| Land Value | \$18,515,965 | \$67,614,611 | \$86,130,576 | \$6,029,200 | \$79,928,505 | \$85,957,705 |
| Total Assessed Value | \$103,129,150 | \$325,401,229 | \$428,530,379 | \$60,652,878 | \$366,183,453 | \$426,836,331 |
| <u>EXEMPTIONS:</u> | | | | | | |
| Aged 0 - 65 | \$380,983 | \$1,136,634 | \$1,517,617 | \$268,008 | \$1,098,937 | \$1,366,945 |
| Veterans | \$2,774,388 | \$5,887,151 | \$8,661,539 | \$1,716,973 | \$7,771,611 | \$9,488,584 |
| Clergy | \$1,500 | \$4,500 | \$6,000 | \$0 | \$3,000 | \$3,000 |
| Agriculture Bldgs. | \$0 | \$1,127,675 | \$1,127,675 | \$0 | \$1,108,900 | \$1,108,900 |
| Agriculture Land | \$0 | \$949,936 | \$949,936 | \$15,100 | \$11,513,000 | \$11,528,100 |
| Paraplegic | \$40,800 | \$165,115 | \$205,915 | \$58,915 | \$415,098 | \$474,013 |
| Other Partial Exemptions | \$29,167 | \$126,476 | \$155,643 | \$1,146,100 | \$287,165 | \$1,433,265 |
| Wholly Exempt Property | \$6,189,300 | \$23,202,150 | \$29,391,450 | \$10,369,100 | \$18,715,765 | \$29,084,865 |
| Total County Exemptions | \$9,416,138 | \$32,599,637 | \$42,015,775 | \$13,574,196 | \$40,913,476 | \$54,487,672 |
| Total County Taxable Value | \$93,713,012 | \$292,801,592 | \$386,514,604 | \$47,078,682 | \$325,269,977 | \$372,348,659 |

| FINAL ROLL | Village Barker | T O V Somerset | Total Somerset | Village Wilson | T O V Wilson | Total Wilson |
|-----------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------|-------------------------|
| Land Value | \$3,174,600 | \$39,802,150 | \$42,976,750 | \$6,328,850 | \$60,608,900 | \$66,937,750 |
| Total Assessed Value | \$25,752,292 | \$608,508,394 | \$634,260,686 | \$62,852,065 | \$252,706,163 | \$315,558,228 |
| <u>EXEMPTIONS:</u> | | | | | | |
| Aged 0 - 65 | \$43,174 | \$1,478,182 | \$1,521,356 | \$256,241 | \$1,303,102 | \$1,559,343 |
| Veterans | \$659,901 | \$3,386,414 | \$4,046,315 | \$1,704,064 | \$5,905,664 | \$7,609,728 |
| Clergy | \$0 | \$1,500 | \$1,500 | \$0 | \$3,000 | \$3,000 |
| Agriculture Bldgs. | \$0 | \$1,509,551 | \$1,509,551 | \$0 | \$449,500 | \$449,500 |
| Agriculture Land | \$0 | \$3,426,536 | \$3,426,536 | \$865 | \$2,484,291 | \$2,485,156 |
| Paraplegic | \$39,700 | \$191,990 | \$231,690 | \$14,300 | \$153,002 | \$167,302 |
| Other Partial Exemptions | \$0 | \$174,947 | \$174,947 | \$25,125 | \$449,243 | \$474,368 |
| Wholly Exempt Property | \$6,520,200 | \$476,605,448 | \$483,125,648 | \$13,929,040 | \$3,862,300 | \$17,791,340 |
| Total County Exemptions | \$7,262,975 | \$486,774,568 | \$494,037,543 | \$15,929,635 | \$14,610,102 | \$30,539,737 |
| Total County Taxable Value | \$18,489,317 | \$121,733,826 | \$140,223,143 | \$46,922,430 | \$238,096,061 | \$285,018,491 |

TOWN TAXABLE VALUE ANALYSIS 2016

| FINAL ROLL | CAMBRIA | HARTLAND | LEWISTON | LOCKPORT | NEWFANE | NIAGARA |
|---------------------------------|----------------------|----------------------|------------------------|------------------------|----------------------|----------------------|
| LAND VALUE | \$76,751,440 | \$51,954,400 | \$228,300,578 | \$259,999,301 | \$83,165,550 | \$68,233,570 |
| TOTAL ASSESSED | \$487,386,891 | \$194,197,359 | \$2,595,026,408 | \$1,255,006,881 | \$468,023,549 | \$461,491,316 |
| <u>EXEMPTIONS:</u> | | | | | | |
| AGED 0-65 | \$1,842,428 | \$1,293,629 | | \$2,126,324 | \$2,352,439 | \$2,589,682 |
| VETERANS | \$8,233,701 | \$4,836,453 | \$19,672,088 | \$24,209,563 | \$10,639,491 | \$6,600,141 |
| CLERGY | \$4,500 | \$1,500 | \$7,500 | \$4,500 | \$6,000 | \$4,500 |
| AGRICUL BLDGS | \$1,606,200 | \$946,000 | \$2,445,000 | \$1,146,275 | \$1,096,600 | \$0 |
| AGRICUL LAND | \$7,735,125 | \$8,692,300 | \$1,675,750 | \$3,324,800 | \$3,162,668 | \$489,080 |
| PARAPLEGIC | \$410,060 | \$397,990 | \$262,000 | \$232,010 | \$613,542 | \$329,976 |
| Other Partial Exemptions | \$1,447,772 | \$30,500 | \$0 | \$6,687,430 | \$1,319,434 | \$933,500 |
| WHOLLY EXEMPT PROPERTY | \$107,379,400 | \$3,113,800 | \$1,730,230,100 | \$128,749,005 | \$50,698,500 | \$185,097,900 |
| | | | | | | |
| TOTAL TOWN EXEMPTIONS | \$128,659,186 | \$19,312,172 | \$1,754,292,438 | \$166,479,907 | \$69,888,674 | \$196,044,779 |
| | | | | | | |
| TOTAL TOWN TAXABLE VALUE | \$358,727,705 | \$174,885,187 | \$840,733,970 | \$1,088,526,974 | \$398,134,875 | \$265,446,537 |

| FINAL ROLL | PENDLETON | PORTER | ROYALTON | SOMERSET | WHEATFIELD | WILSON |
|---------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| LAND VALUE | \$120,605,850 | \$86,130,576 | \$85,957,705 | \$42,976,750 | \$136,640,966 | \$66,937,750 |
| TOTAL ASSESSED | \$556,565,341 | \$428,530,379 | \$426,836,331 | \$634,260,686 | \$1,052,727,210 | \$315,558,228 |
| <u>EXEMPTIONS:</u> | | | | | | |
| AGED 0-65 | \$2,677,909 | \$1,517,617 | \$1,366,945 | \$1,521,356 | \$5,269,640 | \$1,559,343 |
| VETERANS | \$10,480,845 | \$8,661,539 | \$9,488,584 | \$4,046,315 | \$19,778,295 | \$7,609,728 |
| CLERGY | \$1,500 | \$6,000 | \$3,000 | \$1,500 | \$13,500 | \$3,000 |
| AGRICUL BLDGS | \$169,000 | \$1,127,675 | \$1,108,900 | \$1,509,551 | \$184,382 | \$449,500 |
| AGRICUL LAND | \$2,617,782 | \$949,936 | \$11,528,100 | \$3,426,536 | \$1,428,890 | \$2,485,156 |
| PARAPLEGIC | \$165,320 | \$205,915 | \$474,013 | \$231,690 | \$1,090,040 | \$167,302 |
| Other Partial Exemptions | \$69,650 | \$155,643 | \$1,373,265 | \$174,947 | \$3,643,022 | \$189,768 |
| WHOLLY EXEMPT PROPERTY | \$43,200,822 | \$29,391,450 | \$29,144,865 | \$483,125,648 | \$174,801,582 | \$18,075,940 |
| | | | | | | |
| TOTAL TOWN EXEMPTIONS | \$59,382,828 | \$42,015,775 | \$54,487,672 | \$494,037,543 | \$206,209,351 | \$30,539,737 |
| | | | | | | |
| TOTAL TOWN TAXABLE VALUE | \$497,182,513 | \$386,514,604 | \$372,348,659 | \$140,223,143 | \$846,517,859 | \$285,018,491 |

CITY TAXABLE VALUE ANALYSIS 2016

| FINAL ROLL | CITY OF LOCKPORT | CITY OF NIAGARA FALLS | CITY OF N.TONAWANDA |
|---------------------------------|----------------------|--------------------------|------------------------|
| LAND VALUE | \$91,133,330 | \$285,403,638 | \$274,229,868 |
| TOTAL ASSESSED | \$823,109,194 | \$2,356,601,963 | \$1,433,059,732 |
| EXEMPTIONS: | | | |
| AGED 0-65 | \$3,228,492 | \$16,239,374 | \$17,315,929 |
| VETERANS | \$16,038,360 | \$30,687,191 | \$45,777,655 |
| CLERGY | \$7,500 | \$12,000 | \$19,500 |
| AGRICUL BLDGS | \$0 | \$0 | \$0 |
| AGRICUL LAND | \$156,900 | \$0 | \$0 |
| PARAPLEGIC | \$593,690 | \$2,627,194 | \$2,650,500 |
| Other Partial Exemptions | \$3,085,595 | \$19,342,886 | \$5,781,560 |
| WHOLLY EXEMPT PROPERTY | \$105,985,522 | \$1,005,862,979 | \$163,106,444 |
| TOTAL CITY EXEMPTIONS | \$129,096,059 | \$1,074,771,624 | \$234,651,588 |
| TOTAL CITY TAXABLE VALUE | \$694,013,135 | \$1,281,830,339 | \$1,198,408,144 |

TOTAL COUNTY TAXABLE VALUE ANALYSIS 2016

| FINAL ROLL | COUNTY TOTAL |
|-----------------------------------|------------------------|
| LAND VALUE | \$1,958,421,272 |
| TOTAL ASSESSED | \$13,488,381,468 |
| EXEMPTIONS: | |
| AGED 0-65 | \$60,901,107 |
| VETERANS | \$226,759,949 |
| CLERGY | \$96,000 |
| AGRICUL BLDGS | \$11,789,083 |
| AGRICUL LAND | \$47,673,023 |
| PARAPLEGIC | \$10,451,242 |
| Other Partial Exemptions | \$44,234,972 |
| WHOLLY EXEMPT PROPERTY | \$4,257,963,957 |
| TOTAL COUNTY EXEMPTIONS | \$4,659,869,333 |
| TOTAL COUNTY TAXABLE VALUE | \$8,828,512,135 |

Niagara County - WHOLLY EXEMPT PROPERTY ANALYSIS

2016 Assessment Roll page 1 of 3

| | CAMBRIA | HARTLAND | LEWISTON | LOCKPORT | NEWFANE | NIAGARA | PENDLETON |
|--|----------------------|--------------------|------------------------|----------------------|---------------------|----------------------|---------------------|
| 1.... PUBLIC OWNERSHIP (UNLIMITED) | | | | | | | |
| New York State | \$7,100 | \$286,500 | \$1,460,598,800 | \$2,184,300 | \$203,600 | \$93,876,200 | \$1,241,100 |
| Niagara County | \$64,138,600 | \$0 | \$1,290,000 | \$17,787,255 | \$1,202,400 | \$0 | \$27,100 |
| City/Town/Village | \$8,270,800 | \$876,800 | \$16,936,700 | \$3,581,900 | \$8,385,400 | \$2,127,000 | \$5,899,822 |
| School | \$11,663,300 | \$0 | \$149,080,600 | \$2,900,000 | \$17,784,900 | \$0 | \$25,782,500 |
| Special District Limit | \$300 | \$0 | \$0 | \$255,300 | \$0 | \$0 | \$0 |
| OTB Racing | \$0 | \$0 | \$0 | \$540,000 | \$0 | \$375,000 | \$0 |
| United States\URA\UDC | \$0 | \$0 | \$18,440,000 | \$0 | \$168,000 | \$37,748,400 | \$0 |
| Indian Res | \$0 | \$0 | \$9,500,000 | \$0 | \$0 | \$0 | \$0 |
| Industrial Development Agencies | \$0 | \$0 | \$3,650,000 | \$77,059,000 | \$2,812,400 | \$44,854,800 | \$3,366,300 |
| TOTAL UNLIMITED PUBLIC | \$84,080,100 | \$1,163,300 | \$1,659,496,100 | \$104,307,755 | \$30,556,700 | \$178,981,400 | \$36,316,822 |
| 2.... PRIVATE OWNERSHIP (UNLIMITED) | | | | | | | |
| Religious | \$6,235,700 | \$1,314,700 | \$15,409,300 | \$4,983,700 | \$8,607,100 | \$2,150,000 | \$5,493,100 |
| Educ Corp,NonProf,Ment/Moral | \$14,748,900 | \$359,600 | \$8,886,500 | \$17,089,350 | \$5,077,900 | \$3,395,100 | \$545,000 |
| Hospitals | \$0 | \$0 | \$14,302,000 | \$0 | \$3,973,100 | \$0 | \$0 |
| Vet & Hist Org, Fire Dept. | \$1,448,100 | \$276,200 | \$4,461,200 | \$2,350,000 | \$2,483,700 | \$571,400 | \$845,900 |
| Housing,Nursing Hm, Sr Cit Ctr | \$0 | \$0 | \$24,500,000 | \$100 | \$0 | \$0 | \$0 |
| TOTAL UNLIMITED PRIVATE | \$22,432,700 | \$1,950,500 | \$67,559,000 | \$24,423,150 | \$20,141,800 | \$6,116,500 | \$6,884,000 |
| 3.... PUBLIC OWNERSHIP (LIMITED) | | | | | | | |
| Solar/Wind | \$112,000 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Foreclosure, InRem | \$0 | \$0 | \$0 | \$18,100 | \$0 | \$0 | \$0 |
| Housing Authority | \$754,600 | \$0 | \$3,175,000 | \$0 | \$0 | \$0 | \$0 |
| TOTAL LIMITED PUBLIC | \$866,600 | \$0 | \$3,175,000 | \$18,100 | \$0 | \$0 | \$0 |
| 4.... PRIVATE OWNERSHIP (LIMITED) | | | | | | | |
| RR Ceiling | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| BIE | \$193,425 | \$24,500 | \$0 | \$1,071,730 | \$457,406 | \$933,500 | \$69,650 |
| RPTL 483 | \$0 | \$0 | \$0 | \$75,700 | \$553,274 | \$0 | \$0 |
| MISC | \$0 | \$6,000 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Alternative Energy | \$0 | \$0 | \$0 | \$0 | \$236,204 | \$0 | \$0 |
| Housing Dev./Econ Dev. Zone | \$128,900 | \$0 | \$0 | \$5,540,000 | \$72,550 | \$0 | \$0 |
| Industrial Waste/Air Pollution | \$1,125,447 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Condos | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL LIMITED PRIVATE | \$1,447,772 | \$30,500 | \$0 | \$6,687,430 | \$1,319,434 | \$933,500 | \$69,650 |
| GRAND TOTAL | \$108,827,172 | \$3,144,300 | \$1,730,230,100 | \$135,436,435 | \$52,017,934 | \$186,031,400 | \$43,270,472 |

Niagara County - WHOLLY EXEMPT PROPERTY ANALYSIS - 2016

Assessment Roll page 2 of 3

| | PORTER | ROYALTON | SOMERSET | WHEATFIELD | WILSON | TOTAL TOWNS |
|--|---------------------|---------------------|----------------------|----------------------|---------------------|------------------------|
| 1.... PUBLIC OWNERSHIP (UNLIMITED) | | | | | | |
| New York State | \$12,730,000 | \$4,616,700 | \$815,400 | \$6,918,400 | \$1,431,600 | \$1,584,909,700 |
| Niagara County | \$0 | \$191,000 | \$0 | \$719,858 | \$1,000 | \$85,357,213 |
| City/Town/Village | \$3,223,300 | \$981,200 | \$1,811,700 | \$3,204,150 | \$2,403,000 | \$57,701,772 |
| School | \$5,357,500 | \$16,363,000 | \$9,396,500 | \$3,861,700 | \$10,276,300 | \$252,466,300 |
| Special District Limit | \$0 | \$393,700 | \$0 | \$54,353,300 | \$0 | \$55,002,600 |
| OTB Racing | \$0 | \$0 | \$0 | \$0 | \$0 | \$915,000 |
| United States\URA\UDC | \$1,405,800 | \$0 | \$85,200 | \$3,104,200 | \$0 | \$60,951,600 |
| Indian Res | \$0 | \$247,500 | \$0 | \$0 | \$0 | \$9,747,500 |
| Industrial Development Agencies | \$540,000 | \$1,421,665 | \$466,119,748 | \$61,297,904 | \$1,508,340 | \$662,630,157 |
| TOTAL UNLIMITED PUBLIC | \$23,256,600 | \$24,214,765 | \$478,228,548 | \$133,459,512 | \$15,620,240 | \$2,769,681,842 |
| 2.... PRIVATE OWNERSHIP (UNLIMITED) | | | | | | |
| Religious | \$4,681,050 | \$3,034,900 | \$3,347,700 | \$6,439,420 | \$1,057,900 | \$62,754,570 |
| Educ Corp,NonProf,Ment/Moral | \$297,700 | \$178,900 | \$910,200 | \$13,084,150 | \$313,700 | \$64,887,000 |
| Hospitals | \$0 | \$0 | \$0 | \$2,156,150 | \$0 | \$20,431,250 |
| Vet & Hist Org, Fire Dept. | \$953,600 | \$1,656,300 | \$639,200 | \$3,763,650 | \$799,500 | \$20,248,750 |
| Housing,Nursing Hm, Sr Cit Ctr | \$0 | \$0 | \$0 | \$15,898,700 | \$0 | \$40,398,800 |
| TOTAL UNLIMITED PRIVATE | \$5,932,350 | \$4,870,100 | \$4,897,100 | \$41,342,070 | \$2,171,100 | \$208,720,370 |
| 3.... PUBLIC OWNERSHIP (LIMITED) | | | | | | |
| Solar/Wind | \$202,500 | \$60,000 | \$0 | \$0 | \$284,600 | \$659,100 |
| Foreclosure, InRem | \$0 | \$0 | \$0 | \$0 | \$0 | \$18,100 |
| Housing Authority | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,929,600 |
| TOTAL LIMITED PUBLIC | \$202,500 | \$60,000 | \$0 | \$0 | \$284,600 | \$4,606,800 |
| 4.... PRIVATE OWNERSHIP (LIMITED) | | | | | | |
| RR Ceiling | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| BIE | \$47,290 | \$197,165 | \$163,787 | \$800,765 | \$11,959 | \$3,971,177 |
| RPTL 483 | \$64,000 | \$30,000 | \$11,160 | \$0 | \$146,500 | \$880,634 |
| MISC | \$44,353 | \$0 | \$0 | \$642,257 | \$31,309 | \$723,919 |
| Alternative Energy | \$0 | \$0 | \$0 | \$0 | \$0 | \$236,204 |
| Housing Dev./Econ Dev. Zone | \$0 | \$1,146,100 | \$0 | \$2,200,000 | \$0 | \$9,087,550 |
| Industrial Waste/Air Pollution | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,125,447 |
| Condos | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL LIMITED PRIVATE | \$155,643 | \$1,373,265 | \$174,947 | \$3,643,022 | \$189,768 | \$16,024,931 |
| GRAND TOTAL | \$29,547,093 | \$30,518,130 | \$483,300,595 | \$178,444,604 | \$18,265,708 | \$2,999,033,943 |

Niagara County - WHOLLY EXEMPT PROPERTY ANALYSIS - 2016

Assessment Roll page 3 of 3

| | LOCKPORT CITY | NIAG. FALLS | N.TONAWANDA | TOTAL CITIES | TOTAL COUNTY |
|--|----------------------|------------------------|----------------------|------------------------|------------------------|
| 1.... PUBLIC OWNERSHIP (UNLIMITED) | | | | | |
| New York State | \$2,909,400 | \$288,516,704 | \$2,068,700 | \$293,494,804 | \$1,878,404,504 |
| Niagara County | \$8,910,100 | \$5,670,300 | \$166,000 | \$14,746,400 | \$100,103,613 |
| City/Town/Village | \$9,422,100 | \$214,460,700 | \$44,479,744 | \$268,362,544 | \$326,064,316 |
| School | \$26,186,200 | \$73,939,432 | \$36,624,200 | \$136,749,832 | \$389,216,132 |
| Special District Limit | \$0 | \$0 | \$0 | \$0 | \$55,002,600 |
| OTB Racing | \$0 | \$0 | \$0 | \$0 | \$915,000 |
| United States\URA\UDC | \$1,581,300 | \$3,887,600 | \$445,000 | \$5,913,900 | \$66,865,500 |
| Indian Res | \$0 | \$160,102,500 | \$0 | \$160,102,500 | \$169,850,000 |
| Industrial Development Agencies | \$11,175,000 | \$131,723,943 | \$13,321,100 | \$156,220,043 | \$818,850,200 |
| TOTAL UNLIMITED PUBLIC | \$73,586,500 | \$878,301,179 | \$97,104,744 | \$1,048,992,423 | \$3,818,674,265 |
| 2.... PRIVATE OWNERSHIP (UNLIMITED) | | | | | |
| Religious | \$13,465,200 | \$33,210,500 | \$23,944,100 | \$70,619,800 | \$133,374,370 |
| Educ Corp,NonProf,Ment/Moral | \$10,545,622 | \$14,005,900 | \$7,255,800 | \$31,807,322 | \$96,694,322 |
| Hospitals | \$3,827,800 | \$29,647,200 | \$22,505,000 | \$55,980,000 | \$76,411,250 |
| Vet & Hist Org, Fire Dept. | \$870,900 | \$1,087,700 | \$2,138,300 | \$4,096,900 | \$24,345,650 |
| Housing,Nursing Hm, Sr Cit Ctr | \$3,515,500 | \$21,692,800 | \$3,333,000 | \$28,541,300 | \$68,940,100 |
| TOTAL UNLIMITED PRIVATE | \$32,225,022 | \$99,644,100 | \$59,176,200 | \$191,045,322 | \$399,765,692 |
| 3.... PUBLIC OWNERSHIP (LIMITED) | | | | | |
| Solar/Wind | \$0 | \$0 | \$0 | \$0 | \$659,100 |
| Foreclosure, InRem | \$174,000 | \$6,696,600 | \$170,500 | \$7,041,100 | \$7,059,200 |
| Housing Authority | \$0 | \$21,221,100 | \$6,655,000 | \$27,876,100 | \$31,805,700 |
| TOTAL LIMITED PUBLIC | \$174,000 | \$27,917,700 | \$6,825,500 | \$34,917,200 | \$39,524,000 |
| 4.... PRIVATE OWNERSHIP (LIMITED) | | | | | |
| RR Ceiling | \$0 | \$3,587,433 | \$0 | \$3,587,433 | \$3,587,433 |
| BIE | \$76,095 | \$10,921,237 | \$2,231,288 | \$13,228,620 | \$17,199,797 |
| RPTL 483 | \$0 | \$0 | \$0 | \$0 | \$880,634 |
| MISC | \$25,000 | \$1,543,516 | \$2,378,272 | \$3,946,788 | \$4,670,707 |
| Alternative Energy | \$0 | \$0 | \$0 | \$0 | \$236,204 |
| Housing Dev./Econ Dev. Zone | \$1,561,500 | \$3,290,700 | \$791,000 | \$5,643,200 | \$14,730,750 |
| Industrial Waste/Air Pollution | \$0 | \$0 | \$381,000 | \$381,000 | \$1,506,447 |
| Condos | \$1,423,000 | \$0 | \$0 | \$1,423,000 | \$1,423,000 |
| TOTAL LIMITED PRIVATE | \$3,085,595 | \$19,342,886 | \$5,781,560 | \$28,210,041 | \$44,234,972 |
| GRAND TOTAL | \$109,071,117 | \$1,025,205,865 | \$168,888,004 | \$1,303,164,986 | \$4,302,198,929 |

PROPERTY TAX EXEMPTIONS FOR PERSONS AGED 65 OR OLDER

The following are the municipalities and their limit of income to be eligible for the over 65 Exemption:
This information provided by local Assessors.

| MUNICIPALITY | BASE AMOUNT | MAXIMUM AMOUNT |
|-------------------------|------------------------|--|
| Niagara County * | 21,000 (50% exemption) | (Less than) 28,499.99 (10% exemption) |
| City of Lockport | | 29,000 (50% exemption) |
| City of Niagara Falls | 21,000 | 28,499.99 (10% exemption) |
| City of North Tonawanda | 12,025* | 17,725 (20% exemption) |
| Town of Cambria | 18,025* | 25,524 (10% exemption) |
| Town of Hartland | 19,500 (50% exemption) | |
| Town of Lewiston | 15,025* | 25,525 (10% exemption) |
| Town of Lockport | ** | |
| Town of Newfane | ** | |
| Town of Niagara * | 21,000 (50% exemption) | 28,499.99 (10% exemption) |
| Town of Pendleton | 21,000 | 28,499.99 (10% exemption) |
| Town of Porter | 18,025* | 25,525 (10% exemption) |
| Town of Royalton | 19,500 (50% exemption) | |
| Town of Somerset | 18,025* | 22,524.99 (10% exemption) |
| Town of Wheatfield | ** | |
| Town of Wilson | 15,025 * | 22,525 (10% exemption) |
| Village of Barker | 19,500 | |
| Village of Lewiston | 12,025* | 19,525 (10% exemption) |
| Village of Middleport | 7,200 | |
| Village of Wilson | 12,025* | 19,525 (10% exemption) |
| Village of Youngstown | 12,025* | 19,525 (10% exemption) |

The following are the school districts and their upper limit of income to be eligible for the over 65 exemption:

| SCHOOL DISTRICT | (less than) | (Maximum) |
|------------------------|----------------------------|------------------------|
| Akron Central | 21,500* | 27,200 (20% exemption) |
| Barker Central | | 18,500 (50% exemption) |
| Lewiston Porter | 15,025 (50% exemption) | 23,425 (5% exemption) |
| Medina Central | 12,500 (50% exemption) | 18,200 (20% exemption) |
| Newfane Central | 18,025* | 25,525 (5% exemption) |
| Niagara Wheatfield | 18,025 (50% exemption) | 25,525 (10% exemption) |
| Royalton-Hartland | 18,025* | 25,525 (10% exemption) |
| Starpoint Central | 16,500* | 24,900 (5% exemption) |
| Wilson Central | 12,025* Ag (50% exemption) | 19,525 (10% exemption) |
| Lockport City | | 29,000 (50% exemption) |
| Niagara Falls City | 13,500* | 17,100 (20% exemption) |
| North Tonawanda City | 12,025* | 17,725 (20% exemption) |

Maximum State Base Amount: \$29,000 (50%) plus sliding scale increments up to \$37,400 (5%).

Applications for OA exemptions are accepted by assessors as follows:

| | |
|--------------------------|---------------------|
| Towns: | January 1-March 1 |
| City of Lockport: | January 2-May 1 |
| City of Niagara Falls: | October – March 1 |
| City of North Tonawanda: | September – March 1 |

*Sliding Scale

** No town tax

SECTION V

MISCELLANEOUS DATA

EXEMPTION INFORMATION

- **AGED**
- **VETERANS**
- **STAR**

TAX MAPS STATS

CENSUS QUICK FACTS

COUNTY OWNED PROPERTY

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STATUS OF MUNICIPAL OPTIONS IN REGARDS TO VETERANS EXEMPTIONS

MAXIMUM 458(A)

| MUNICIPALITY | 2016 FINAL EQ. RATE | ALTERNATIVE VETS EXEMPTION | | | | | | | EQUALIZED | RPTL 458(5) | COLD WAR |
|-----------------------|---------------------------|-------------------------------|-------------------|---------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|
| | | NON-COMBAT WARTIME VETERAN | | COMBAT ZONE VETERAN | | DISABLED VETERAN | | MAXIMUM | MAXIMUM | PRO RATA | |
| | | MAXIMUM 15% | MAXIMUM EXEMPT | MAXIMUM 25% | MAXIMUM EXEMPT | MAXIMUM 50% | MAXIMUM EXEMPT | ASSESSED VALUE | ASSESSED VALUE | VETS EXEMPTION | EXEMPTION ACCEPTED |
| NIAGARA COUNTY* | 0.00 | 18,000 | - | 30,000 | - | 60,000 | 0 | 120,000 | 0 | Yes | Yes |
| CAMBRIA | 100.00 | 18,000 | 18,000 | 30,000 | 30,000 | 60,000 | 60,000 | 120,000 | 120,000 | Yes | No |
| HARTLAND | 100.00 | 18,000 | 18,000 | 30,000 | 30,000 | 60,000 | 60,000 | 120,000 | 120,000 | Yes | No |
| MIDDLEPORT (VLG) | 100.00 | 9,000 | 9,000 | 15,000 | 15,000 | 60,000 | 60,000 | 60,000 | 60,000 | Yes | n/a |
| LEWISTON | 81.00 | 12,000 | 9,720 | 20,000 | 16,200 | 40,000 | 32,400 | 80,000 | 64,800 | Yes | n/a |
| LEWISTON (VLG) | 80.00 | 12,000 | 9,600 | 20,000 | 16,000 | 40,000 | 32,000 | 80,000 | 64,000 | Yes | Yes |
| LOCKPORT (TOWN) | 100.00 | - | - | - | - | - | - | - | - | n/a | No |
| NEWFANE | 98.00 | - | - | - | - | - | - | - | - | n/a | No |
| NIAGARA | 59.00 | 12,000 | 7,080 | 20,000 | 11,800 | 40,000 | 23,600 | 80,000 | 47,200 | Yes | No |
| PENDLETON | 98.00 | 18,000 | 17,640 | 30,000 | 29,400 | 60,000 | 58,800 | 120,000 | 117,600 | Yes | No |
| PORTER | 91.00 | 18,000 | 16,380 | 30,000 | 27,300 | 60,000 | 54,600 | 120,000 | 109,200 | Yes | No |
| YOUNGSTOWN (VLG) | 93.00 | 18,000 | 16,740 | 30,000 | 27,900 | 60,000 | 55,800 | 120,000 | 111,600 | Yes | No |
| ROYALTON | 97.00 | 12,000 | 11,640 | 20,000 | 19,400 | 40,000 | 38,800 | 80,000 | 77,600 | Yes | No |
| SOMERSET | 76.00 | 18,000 | 13,680 | 12,000 | 9,120 | 60,000 | 45,600 | 120,000 | 91,200 | Yes | No |
| BARKER (VLG) | 100.00 | - | - | - | - | - | - | - | - | n/a | No |
| WHEATFIELD | 69.00 | - | - | - | - | - | - | - | - | n/a | No |
| WILSON | 93.00 | 12,000 | 11,160 | 20,000 | 18,600 | 40,000 | 37,200 | 80,000 | 74,400 | Yes | No |
| WILSON (VLG) | 92.00 | - | - | - | - | - | - | - | - | n/a | n/a |
| | | | | | | | | | | | |
| CITY OF LOCKPORT | 92.00 | 9,000 | 8,280 | 15,000 | 13,800 | 30,000 | 27,600 | 60,000 | 55,200 | No | No |
| CITY OF NIAGARA FALLS | 93.00 | 12,000 | 11,160 | 20,000 | 18,600 | 40,000 | 37,200 | 80,000 | 74,400 | Yes | No |
| CITY OF N. TONAWANDA | 97.00 | 6,000 | - | 10,000 | - | 20,000 | - | 120,000 | - | Yes | Yes |
| | | | | | | | | | | | |
| SCHOOL DISTRICTS | | | | | | | | | | | |
| BARKER | 100.00 | 6,000 | 18,000 | 10,000 | 30,000 | 20,000 | 60,000 | 120,000 | 120,000 | Yes | No |
| LOCKPORT | | 9,000 | | 6,000 | | 30,000 | | | | | |
| NIAGARA WHEATFIELD | 70.00 | 6,000 | | 10,000 | | 20,000 | | | | | |
| N. TONAWANDA | | 6,000 | | 10,000 | | 20,000 | | | | | |

*The maximum exemption for county purposes shall also be equalized by the appropriate equalization rate for each town and city

* NOTE: Final Equalization rate used for exemption purposes may differ from that used for tax extensions.

School District's Maximum 2016-2017 STAR Savings by Municipality

Niagara County

| Municipal Name | School District Name | Class | Basic | Enhanced |
|-------------------------|----------------------|-------|-------|----------|
| City of Lockport | Lockport | - | \$766 | \$1,612 |
| City of Niagara Falls | Niagara Falls | - | \$538 | \$1,159 |
| City of North Tonawanda | North Tonawanda | - | \$613 | \$1,335 |
| Town of Cambria | Lockport | - | \$801 | \$1,655 |
| Town of Cambria | Newfane | - | \$821 | \$1,738 |
| Town of Cambria | Niagara-Wheatfield | H | \$523 | \$1,049 |
| Town of Cambria | Niagara-Wheatfield | N | \$706 | \$1,425 |
| Town of Cambria | Starpoint | - | \$680 | \$1,468 |
| Town of Cambria | Wilson | - | \$725 | \$1,579 |
| Town of Hartland | Barker | - | \$497 | \$995 |
| Town of Hartland | Medina | - | \$704 | \$1,532 |
| Town of Hartland | Royalton-Hartland | - | \$682 | \$1,429 |
| Town of Lewiston | Lewiston-Porter | - | \$590 | \$1,182 |
| Town of Lewiston | Niagara-Wheatfield | H | \$511 | \$1,023 |
| Town of Lewiston | Niagara-Wheatfield | N | \$692 | \$1,386 |
| Town of Lockport | Akron | - | \$577 | \$1,169 |
| Town of Lockport | Lockport | - | \$802 | \$1,607 |
| Town of Lockport | Newfane | - | \$817 | \$1,738 |
| Town of Lockport | Royalton-Hartland | - | \$682 | \$1,429 |
| Town of Lockport | Starpoint | - | \$685 | \$1,425 |
| Town of Newfane | Barker | - | \$497 | \$995 |
| Town of Newfane | Newfane | - | \$797 | \$1,735 |
| Town of Newfane | Wilson | - | \$704 | \$1,532 |
| Town of Niagara | Niagara-Wheatfield | H | \$520 | \$1,042 |
| Town of Niagara | Niagara-Wheatfield | N | \$699 | \$1,400 |
| Town of Pendleton | Lockport | - | \$788 | \$1,627 |
| Town of Pendleton | Starpoint | - | \$674 | \$1,425 |
| Town of Porter | Lewiston-Porter | - | \$578 | \$1,160 |
| Town of Porter | Wilson | - | \$732 | \$1,485 |
| Town of Royalton | Akron | - | \$561 | \$1,185 |
| Town of Royalton | Royalton-Hartland | - | \$696 | \$1,429 |
| Town of Royalton | Starpoint | - | \$646 | \$1,406 |
| Town of Somerset | Barker | - | \$499 | \$995 |
| Town of Wheatfield | Niagara-Wheatfield | H | \$518 | \$1,037 |
| Town of Wheatfield | Niagara-Wheatfield | N | \$710 | \$1,423 |
| Town of Wheatfield | Starpoint | - | \$685 | \$1,446 |
| Town of Wilson | Newfane | - | \$824 | \$1,714 |
| Town of Wilson | Wilson | - | \$738 | \$1,501 |

Source: <https://www.tax.ny.gov/pit/property/star/muni29.htm>

TAX MAPPING STATISTICS : 2002-2016

NIAGARA COUNTY REAL PROPERTY TAX SERVICES

Total Whole Property transfers by year: These figures do not include partial transfer activity.

| MUNICIPALITY | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 | 2002 |
|--------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| CAMBRIA | 169 | 154 | 119 | 115 | 125 | 138 | 173 | 153 | 130 | 166 | 161 | 156 | 148 | 164 | 149 |
| HARTLAND | 114 | 102 | 110 | 129 | 102 | 122 | 113 | 104 | 121 | 147 | 144 | 120 | 133 | 128 | 126 |
| LEWISTON | 502 | 420 | 379 | 436 | 382 | 341 | 391 | 378 | 413 | 416 | 467 | 536 | 540 | 468 | 461 |
| LOCKPORT | 455 | 464 | 464 | 502 | 373 | 377 | 455 | 438 | 431 | 552 | 695 | 677 | 611 | 627 | 579 |
| NEWFANE | 289 | 275 | 290 | 239 | 216 | 217 | 238 | 247 | 275 | 327 | 306 | 315 | 306 | 307 | 294 |
| NIAGARA | 230 | 175 | 181 | 201 | 256 | 202 | 271 | 254 | 212 | 261 | 278 | 292 | 266 | 231 | 164 |
| PENDLETON | 166 | 183 | 171 | 181 | 181 | 151 | 161 | 167 | 160 | 168 | 147 | 161 | 201 | 187 | 163 |
| PORTER | 219 | 189 | 173 | 172 | 334 | 228 | 190 | 179 | 208 | 260 | 208 | 274 | 236 | 246 | 267 |
| ROYALTON | 227 | 217 | 195 | 240 | 185 | 178 | 273 | 180 | 223 | 282 | 266 | 236 | 257 | 265 | 243 |
| SOMERSET | 83 | 71 | 77 | 72 | 83 | 71 | 77 | 70 | 95 | 122 | 106 | 92 | 108 | 99 | 96 |
| WHEATFIELD | 411 | 424 | 395 | 413 | 436 | 427 | 379 | 407 | 450 | 594 | 471 | 498 | 578 | 602 | 617 |
| WILSON | 191 | 158 | 174 | 156 | 239 | 144 | 184 | 164 | 205 | 232 | 178 | 245 | 203 | 167 | 222 |
| TOWN TOTALS | 3056 | 2832 | 2728 | 2856 | 2912 | 2596 | 2905 | 2741 | 2923 | 3527 | 3427 | 3602 | 3587 | 3491 | 3381 |
| NIAGARA FALLS | 2057 | 1959 | 2130 | 1427 | 1854 | 1094 | 1488 | 1661 | 1616 | 2345 | 2057 | 2763 | 2246 | 1914 | 2336 |
| NORTH TONAWANDA | 873 | 848 | 714 | 700 | 627 | 605 | 743 | 727 | 756 | 906 | 983 | 1034 | 937 | 944 | 814 |
| LOCKPORT | 634 | 580 | 584 | 541 | 514 | 468 | 604 | 583 | 698 | 806 | 716 | 777 | 679 | 702 | 735 |
| CITY TOTALS | 3564 | 3387 | 3428 | 2668 | 2995 | 2167 | 2835 | 2971 | 3070 | 4057 | 3756 | 4574 | 3862 | 3560 | 3885 |
| TOTAL WHOLE TRANSFERS | 6620 | 6219 | 6156 | 5524 | 5907 | 4763 | 5740 | 5712 | 5993 | 7584 | 7183 | 8176 | 7449 | 7051 | 7266 |
| Total Partial Transfers | 282 | 273 | 425 | 225 | 251 | 266 | 226 | 297 | 407 | 424 | 545 | 441 | 424 | 460 | 490 |
| GRAND TOTAL TRANSFERS | 6902 | 6492 | 6581 | 5749 | 6158 | 5029 | 5966 | 6009 | 6400 | 8008 | 7728 | 8617 | 7873 | 7511 | 7756 |
| Percentage of splits | 4.3% | 4.4% | 6.9% | 4.1% | 4.2% | 5.6% | 3.9% | 5.2% | 6.8% | 5.6% | 7.6% | 5.4% | 5.7% | 6.5% | 6.7% |

Partial transfer occurs when a **portion** of the land parcel, including buildings thereon, if any, is conveyed to a different owner. Whole transfer occurs when the **entire** land parcel is conveyed to a different owner.

*(a correction in the # of transfers was made for 1995 total due to the fact that some splits were previously included in the total.)